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1634

1927

**REPORT**  
**OF THE**  
**TOWN OFFICERS**  
**OF**  
**IPSWICH, MASS.**

352  
~~21926~~



**For The Year Ending December 31, 1926**

**AND THE**

**Two Hundred and Ninety-Third Year**

**OF THE**

**Town's Incorporation**

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**IPSWICH**  
**Geo. A. Schofield and Son**  
**1927**

9744

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## PART II.

Report of Town Officers

## PART III.

Water and Light Report



## LIST OF TOWN OFFICERS, 1926

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### Selectmen

Robert T. Bamford, Chairman	Term expires 1928
Thomas G. Gauld	Term expires 1927
Clifford C. Boylan	Term expires 1929

### Assessors

Edward C. Brooks, Chairman	Term expires 1928
George Fall	Term expires 1927
Richard R. Glasier	Term expires 1929

### Overseers of the Poor

Clarence M. Leet, Chairman	Term expires 1927
Francis E. Wood, Agent	Term expires 1928
Walter F. Poole	Term expires 1929

### Town Clerk

Edward S. Cogswell	Term expires 1927
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### Treasurer and Collector

Joseph T. Morton	Term expires 1927
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### Town Accountant -

Frederick S. Witham	Term expires 1928
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### School Committee

Joseph W. Ross, Chairman	Term expires 1927
Fred D. Harris	Term expires 1927
Ernest J. Smith	Term expires 1928
Charles E. Goodhue, Jr.	Term expires 1928
Francis C. Wade	Term expires 1929
Harland Burke	Term expires 1929



**Water and Electric Light Commissioners**

Arthur H. Walton, Chairman	Term expires 1927
Charles A. Mallard	Term expires 1929
James E. Cole, Jr.	Term expires 1928

**Board of Health**

George E. MacArthur, Chairman	Term expires 1927
J. Dellinger Barney	Term expires 1928
Thomas G. Gauld	Term expires 1929

**Registrars of Voters**

Frank H. Girard, Chairman	Term expires 1927
Edward S. Cogswell, Clerk	Term expires 1929
Charles H. Glasier	Term expires 1929
Oscar H. Ewing	Term expires 1928

**Park Commissioners**

Francis C. Wade, Chairman	Term expires 1927
Samuel C. Gordon	Term expires 1928
Ernest H. Pickard	Term expires 1929

**Cemetery Commissioners**

Ralph K. Whittier, Chairman	Term expires 1928
Howard Blake	Term expires 1929
Frank E. Howe	Term expires 1927

**Clam Commissioners**

Henry A. Churchill, Chairman	Term expires 1928
Henry Shaw	Term expires 1929
Farley C. Lord	Term expires 1927

**Town Counsel**

George A. Schofield	Term expires 1927
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**Chief of Police**

Valorus H. Grant

**Engineers of Fire Department**

Edward H. Smith, Chief  
 Frank B. Seabill  
 Frank W. Mallard

**Inspector of Animals**

G. Loring Woodbury

**Sanitary Agent & Milk Inspector**

Eben B. Moulton

**Sealer of Weights and Measures**

William A. Stone

**Superintendent of Streets**

Joseph A. Huckins

**Moderator**

John William Bailey

**Janitor of Town Hall**

William C. Wallace

**Finance Committee**

M. Charles Arthur, Chairman	Term expires 1928
George A. Schofield, Secretary	Term expires 1929
Charles M. Kelly	Term expires 1928
Albert Jodrey	Term expires 1928
Howard N. Doughty	Term expires 1929
Jesse H. Wade	Term expires 1927
Thomas R. Lord	Term expires 1927
Edward W. Willis	Term expires 1927
Brainard J. Conley	Term expires 1929

**ACCOUNTANT'S REPORT**

To the Honorable Board of Selectmen:

Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1926, together with the reports of the various departments and town officials.

Respectfully submitted,

**FREDERICK S. WITHAM,**

Town Accountant.

# ACCOUNTANT'S REPORT

## RECEIPTS

### Taxes

#### Current Year:

Property	\$188,889 44
Poll	2,999 00

#### Previous Year:

Property	33,441 77
Poll	490 82
	<hr/>
	\$225,821 03

#### From State:

Income Tax 1923	\$177 00
Income Tax 1924	224 20
Income Tax 1925	630 00
Income Tax 1926	28,133 10
Corp. Tax—Business '26	17,771 69
Corp. Tax—Pub. Ser. 1926	903 65
National Bank Tax 1926	1,219 00
Trust Co. Tax 1926	339 47
Soldiers' Exemption	90 89
	<hr/>
	49,489 00

Forwarded	<hr/>	\$275,310 03
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Brought forward	\$275,310 03
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## LICENSES

Liquor (druggist)	\$1 00	
Junk	105 00	
Amusement	116 00	
Motor Vehicle	100 00	
Common Victualler	70 00	
Innholder	6 00	
Coffee House	10 00	
Peddler	22 00	
Second hand	10 00	
Bottler	10 00	
Milk	27 00	
Ice Cream	19 50	
Oleomargarine	3 00	
Cesspool	15 00	
Firearms	1 00	
Denatured alcohol	3 00	
Slaughter house	1 00	
Auctioneer	2 00	
	<hr/>	521 50

## FINES AND FORFEITS

Third District Court	\$1,158 43	
	<hr/>	1,158 43

## GRANTS AND GIFTS

From County:		
Dog Tax	\$584 79	
	<hr/>	584 79
Forwarded		<hr/>
		\$277,574 75



## IPSWICH TOWN REPORT

Brought forward	\$277,574 75
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### SPECIAL ASSESSMENTS

Moth Assessment 1924	\$27 00	
Moth Assessment 1925	338 45	
Moth Assessment 1926	1,384 23	
	<hr/>	1,749 68

### GENERAL GOVERNMENT

Collector	\$135 22	
Town Clerk	4 50	
Town Hall—rent	502 00	
Sale of settees	9 00	
Rent of settees	10 00	
Telephone toll	15	
	<hr/>	660 87

### PROTECTION OF PERSONS AND PROPERTY

Police Dept.—telephone tolls	\$1 20	
Weights & Meas. Dept.—fees	103 19	
From State—Bounty on seals	7 50	
Moth Dept.—telephone acct.	29 80	
	<hr/>	141 69
		<hr/>
Forwarded	\$280,126 99	

Brought forward	\$280 126 99
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## HEALTH AND SANITATION

## From State—Tuberculosis

Subsidy	\$11 43	
Sale of supplies	13 25	
Reimbursement	10 00	
	<hr/>	34 68

## HIGHWAYS

Telephone refunds	\$26 94	
Sale of supplies	27 42	
Rent of watering cart	9 00	
Snow reimbursement	4 75	
From State—Linebrook Rd.	4,967 00	
From Co.—Linebrook Rd.	4,967 00	
From State—Topsfield Rd.	1,493 59	
	<hr/>	11,495 70

## CHARITIES

## Almshouse:

Sale of produce	\$4,322 77
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## Poor Dept.—Reimbursements:

From State	908 24	
From Individuals	205 00	
	<hr/>	5,436 01

Forwarded	<hr/>	\$297,093 38
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Brought forward	\$297,093 38
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## SOLDIERS' BENEFITS

From State:

State Aid	\$606 00	
Military Aid	172 50	
	<hr/>	778 50

## EDUCATION

From Town of Rowley—

tuition	\$3,740 00
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From State—

Vocational education	225 00	
Telephone reimbursements	55 84	
	<hr/>	4,020 84

## LIBRARIES

Kimball Library Fund	\$22 75	
	<hr/>	22 75

## UNCLASSIFIED

Memorial Building—rent	\$1,200 00	
From County Jail property	227 00	
Sale of Hose 2 property	1,400 00	
Sale of Warren St.		
Schoolhouse	1,525 00	
Rent of Warren St. Schoolhouse	4 38	
Sale of Grape Isl. Schoolhouse	50 00	
	<hr/>	4,406 38
	<hr/>	
Forwarded	\$306,321 85	

Brought forward	\$306,321 85
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## PUBLIC SERVICE ENTERPRISES

Sale of elec. light, power	\$57,773 87	
Sale of water	22,559 27	
Public scale receipts	28 70	
	<hr/>	80,361 84

## CEMETERIES

Sale of lots and graves	\$939 00	
Care of lots—		
Cemetery Trust Funds	638 50	
	<hr/>	1,577 50

## INTEREST

Deposits	\$1,453 37	
Deferred taxes	1,827 20	
	<hr/>	3,280 57

## MUNICIPAL INDEBTEDNESS

Temporary Loans	\$150,000 00	
General Loans:		
So. Main & Market Sts.	30,400 00	
Hammett Street	7,500 00	
Linebrook Road	2,000 00	
Premium on loans	4 34	
	<hr/>	189,904 34
		<hr/>
Forwarded		\$581,446 10

Brought forward	\$581,446 10
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## AGENCY AND TRUST

## Trust:

Cemetery Perpetual Care	\$1,150 00	
Perpetual Care Funds—		
Income	1,252 03	
Kimball Fund—Income	22 75	
Brown Fund—Income	51 84	
	<hr/>	2,476 62

## REFUNDS

Erroneous payments	\$16 90	
	<hr/>	16 90

Total Receipts, Year 1926		\$583,939 62
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## BALANCES

Cash (General) Jan. 1, 1926		88,410 52
		<hr/>
		\$672,350 14



# EXPENDITURES

## GENERAL GOVERNMENT

### SELECTMEN

#### Salaries and Wages:

Selectmen	\$699 92
-----------	----------

#### Other Expenses:

Stationery and postage	20 38	
Printing & Advt.	750 06	
Carfares & expenses	48 00	
Telephone	89 30	
Wire Inspection	399 96	
Moderator	20 00	
Legal services	175 00	
Plans	145 75	
Posting warrants	49 00	
Ringling bell	60 00	
Distributing reports	17 00	
Recording plans	3 50	
Services, Deputy Sheriff	21 85	
Express	93	
Dog Officer	10 00	
Miscellaneous	81 11	
	<hr/>	\$2,591 76

Brought forward	\$2,591 76
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## AUDITING AND ACCOUNTING

## Salaries and Wages:

Auditor	\$150 00
Accountant	1,650 00

## Other Expenses:

Printing	56 72
Adding machine	165 00
Office supplies	27 89
Carfares and expense	6 25
	<hr/>
	2,055 86

## TREASURER AND COLLECTOR

## Salaries and Wages:

Treasurer & Collector	\$2,200 00
Clerk	1,272 00

## Other Expenses:

Stationery & postage	73 22
Printing & Advt.	72 00
Carfares	8 02
Telephone	29 83
Office supplies	42 15
Surety Bond	312 00
Certification of notes	30 00
Bounty on seals	7 50
Rent of deposit box	5 00
	<hr/>
	4,051 72

Forwarded	<hr/>	8,699 34
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Brought forward	\$8,699 34
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## ASSESSORS

## Salaries and Wages:

Assessors	\$1,967 00
Clerical work	236 48

## Other Expenses:

Stationery and postage	34 92
Printing & Advt.	295 50
Transportation	79 00
Telephone	47 14
Office supplies	23 15
Abstracts, deeds	54 49
Interpreter	10 00
	<hr/>
	2,747 68

## LAW

## Salaries and Wages:

Town Counsel	\$161 67
Counsel fees, Court cases	368 45
	<hr/>
	530 12

## TOWN CLERK

## Salaries and Wages:

Town Clerk	\$1,015 98
Stenographer	35 00
	<hr/>
Forwarded	\$1,050 98 \$11,977 14

# IPSWICH TOWN REPORT

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Brought forward            \$1,050 98   \$11,977 14

## Other Expenses:

Stationery and postage	14 61	
Printing & Advt.	25 75	
Telephone	17 47	
Recording & indexing fees	302 00	
Office supplies	5 96	
Express	1 03	
Birth returns	13 75	
Death returns	35 00	
Transportation	3 00	
	<hr/>	1,469 55

## ELECTION AND REGISTRATION

### Salaries and Wages:

Registrars	\$332 50
Election Officers	499 00
Clerical work	20 00

### Other Expenses:

Stationery & postage	9 80	
Printing & Advt.	153 65	
Meals	28 45	
Miscellaneous	2 53	
	<hr/>	1,045 93

## TOWN HALL

### Salaries and Wages:

Janitor	\$1,196 25
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Forwarded	<hr/>	\$1,196 25   \$14,492 62
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Brought forward	\$1,196 25	\$14,492 62
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## Other Expenses:

Fuel	729 98	
Light	643 08	
Water	37 14	
Janitor's supplies	67 96	
Repairs	151 89	
On acct. Oil Burner	150 00	
Insurance	114 25	
Miscellaneous	103 15	
	<hr/>	3,193 70

Town Hall Expenditures	\$3,193 70
Receipts	521 00
	<hr/>

Net Expense	\$2,672 70
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Total expenses, General Government		\$17,686 32
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## PROTECTION OF PERSONS AND PROPERTY

## Police

## Salaries and Wages:

Chief	\$1,624 14
Patrolmen	4,036 85
Specials	1,076 62
Keeper of Lock-Up	521 43

## Other Expenses:

Auto hire	12 00
Maintenance of auto	372 79
Equipment for men	158 20
Stationery and printing	88 40
Telephone	194 29
Travelling expenses	16 03
	<hr/>

Forwarded	\$8,100 75	\$17,686 32
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# IPSWICH TOWN REPORT

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Brought forward	\$8,100 75	\$17,686 32
Meals	16 20	
Laundry	12 27	
Postage	13 24	
Insurance	42 20	
Electric wiring	17 64	
File	36 90	
Services, physicians	24 00	
Miscellaneous	45 33	
	<hr/>	\$8,308 53
Total Police Exp.	\$8,308 53	
Receipts & Court Fines	1,159 63	
	<hr/>	
Net Expense	\$7,148 90	

## FIRE DEPARTMENT

### Salaries and Wages:

Engineers	\$475 66
Firemen	1,963 51
Chauffeurs	6,455 00
Still alarms	71 00

### Other Expenses:

Hose	432 00
Equipment for men	349 86
Equipment and repairs	408 12
Care of alarm & supplies	280 99
Fuel	296 50
Light	158 66
Maintenance of Buildings	
& Grounds	339 15
Pension	300 00
Printing	3 25
Telephone	52 21
Miscellaneous	13 40

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\$11,599 31

Forwarded	<hr/> \$19,907 84	<hr/> \$17,686 32
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Brought forward	\$19,907 84	\$17,686 32
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## FOREST WARDEN

Fighting fires	\$276 50	
Apparatus	14 53	
Miscellaneous	8 35	
	<hr/>	299 38

## MOTH DEPARTMENT

## Salaries and Wages:

Superintendent	\$1,200 00
Labor	1,084 45

## Other Expenses:

Printing & postage	10 96
Advertising	22 00
Insecticides	968 03
Hardware & tools	111 23
Teams	157 00
Truck	822 00
Insurance	266 79
Gasoline & oil	99 45
Repairs & supplies	56 20
Telephone	25 65
Registration fees	4 00
Miscellaneous	22 53
	<hr/>

Total Payments, Moth Department	\$4,850 29
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## TREE WARDEN

## Salaries and Wages:

Tree Warden	\$300 00
Labor	414 88

Forwarded	\$714 88	\$25,057 51	\$17,686 32
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# IPSWICH TOWN REPORT

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Brought forward	\$714 88	\$25,057 51	\$17,686 32
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## Other Expenses :

Hardware & tools	24 70	
Trees	45 00	
Gasoline	12 60	
Repairs	2 82	
	<hr/>	\$800 00

## WEIGHTS AND MEASURES

Sealer	\$250 00	
Transportation	46 00	
Equipment	31 08	
Legal services	15 00	
Typewriting	1 50	
Record book	6 16	
	<hr/>	\$349 74
Weights & Meas. exp.	\$349 74	
Receipts—fees	103 19	
	<hr/>	
Net expense	\$246 55	
Total Expenses, Protection of Persons & Property.		\$26,207 25

## HEALTH AND SANITATION

### General Administration :

Salaries	\$250 00	
Stationery & postage	1 80	
Printing & Advt.	46 95	
Garbage collection	853 28	
	<hr/>	
Forwarded	\$1,152 03	\$43,893 57

Brought forward	\$1,152 03	\$43,893 57
Express	3 54	
Disposing of dead animals	14 00	
Miscellaneous	21 26	
Quarantine and Contagious Diseases:		
Board & treatment	1,066 58	
Guards	126 50	
Medicine	75	
Loss of wages	116 55	
Transportation	72 00	
Fumigation	34 80	
Tuberculosis:		
Board and treatment	1,225 20	
Transportation	36 00	
Child Welfare:		
Director	150 00	
Nurse	550 00	
Transportation	29 00	
Inspection:		
Inspector of Animals	175 00	
Expense	6 00	
Inspector of Slaughtering	200 00	
Expense	2 56	
Inspector of Milk	400 00	
Analysis	24 00	
Supplies	3 13	
Sanitary Inspector	600 00	
Transportation	120 00	
Supplies	1 25	
<hr/>		
Total Payments,		
Health and Sanitation	\$6,130 15	\$6,130 15
<hr/>		
Forwarded		\$50,023 72

Brought forward

\$50,023 72

## HIGHWAYS

## General Administration:

Supt. of Streets	\$1,716 00
Freight & express	18 51
Telephone	85 88
Insurance	1,269 57
Car fares	5 07
Registration fees	8 00
Signs	8 00
Office supplies	27 72

## Street Repairs:

Labor	9,893 76
Teams	900 00
Oil, gravel, stone, etc.	4,585 25
Equipment and Repairs	3,388 12
Buoys and floats	110 32
Street signs	318 25
Miscellaneous	10 45

## Sidewalks:

Labor	35 16
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## Snow Removal:

Labor	15,268 75
Teams	2,050 75

## Stable Expense:

Hay and grain	503 17
Blacksmithing	177 10
Water	110 16
Stall fittings	44 00
Share of heating garage	75 48
Miscellaneous	55 72

Total Payments,

Highway Department

\$40,665 19

\$40,665 19

Forwarded

\$90,688 91

Brought forward

\$90,688 91

### SPECIAL HIGHWAY WORK TOWN HILL ROAD

Labor	\$162 50	
	\$162 50	

### LINEBROOK ROAD

Labor	\$576 50	
Teams	301 50	
Gravel and oil	602 85	
Contract (Taylor & Dempsey)	13,191 02	
Supplies	3 00	
	\$14,674 87	

### SOUTH MAIN AND MARKET STREETS

Contract (Welch & Moynihan Co.)	\$34,736 02	
Extra work (Welch & Moynihan Co.)	482 23	
Engineer (T. A. Appleton)	2,113 10	
	\$37,331 35	

### HAMMATT STREET

Contract (Welch & Moynihan Co.)	\$7,830 16	
Extra work (Welch & Moynihan Co.)	1,186 36	
Engineer (T. A. Appleton)	540 99	
	\$9,557 51	

### SIDEWALKS

Contract (Manzer & Damon)	\$2,266 00	
	\$2,266 00	

Forwarded

\$63,992 23

\$90,688 91



# IPSWICH TOWN REPORT

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Brought forward \$63,992 23 \$90,688 91

## CAUSEWAY

Labor	\$216 51	
Teams	213 00	
Gravel	124 00	
	<hr/>	\$553 51

Total expenses for Special Highway Work \$64,545 74

## CHARITIES

### POOR DEPARTMENT

#### General Administration :

Salaries	\$349 93	
Agent	262 49	
Expenses of Agent	38 85	
Printing and postage	22 26	
Legal services	15 00	
Blanks	1 58	
Transportation	40 00	
	<hr/>	\$730 11

### OUTSIDE RELIEF

Cash allowances	\$3,401 00	
Rent	612 90	
Groceries and provisions	589 52	
Fuel	326 57	
Board and care	85 50	
Clothing and furniture	34 50	
Medical Attendance	593 30	
Burials	125 00	
State Institutions	821 42	
Trucking	16 00	
	<hr/>	\$6,605 71

### RELIEF BY OTHER CITIES AND TOWNS

Cities	\$2,630 91	
Towns	205 00	
	<hr/>	\$2,835 91

Forwarded \$10,171 73 \$155,234 65



Brought forward	\$10,171 73	\$155,234 65
MOTHERS' AID		
Local cases	\$886 00	
Other cities	447 95	
	<hr/>	\$1,333 95
		<hr/>
		\$11,505 68
Total expenses Poor		
Department	\$11,505 68	
Receipts	1,113 24	
	<hr/>	
Net Expense	\$10,392 44	
TOWN FARM		
Salaries and Wages:		
Superintendent	\$600 00	
Matron	420 00	
All other wages	451 50	
	<hr/>	\$1,471 50
Other Expenses:		
Groceries and provisions	1,575 73	
Dry goods & clothing	64 57	
Fuel	243 63	
Equipment and repairs	844 51	
Hay and grain	1,072 04	
Live stock	139 89	
Blacksmithing	113 25	
Insurance	53 76	
Laundry	30 95	
Inspection	5 00	
Dressing hog	2 50	
Medical attendance		
& medicine	81 77	
	<hr/>	\$4,227 60
Total Payments,		
Town Farm	\$5,699 10	
	<hr/>	
Total Payments, Charities		\$17,204 78
		<hr/>
Forwarded		\$172,439 43

# IPSWICH TOWN REPORT

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Brought forward		\$172,439 43
Total Farm Expenses	\$5,699 10	
Receipts—Sale of Produce	4,322 77	
	<hr/>	
Net Expense	\$1,376 33	

## SOLDIERS' BENEFITS

### State Aid

Cash allowances	\$528 00	
	<hr/>	\$528 00

### Military Aid

Cash allowances	\$225 00	
	<hr/>	\$225 00

### Soldiers' Relief

Cash allowances	\$1,626 00	
Fuel	67 50	
Groceries and provisions	288 00	
Rent	96 00	
Medical aid	352 00	
Transportation	13 00	
	<hr/>	\$2,442 50

Total Payments, Soldiers' Benefits	<hr/>	\$3,195 50
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## EDUCATION

### General Expenses

Superintendent of Schools	\$3,000 00	
Clerk	449 84	
	<hr/>	
Forwarded	\$3,449 84	\$175,634 93

Brought forward	\$3,449 84		\$175,634 93
Truant Officer	300 00		
Printing, stationery & postage	543 05		
Telephones	268 00		
Travelling expenses	227 10		
Census	100 00		
Physician	600 00		
Files	275 10		
Office supplies	91 77		
Express & trucking	52 34		
Badges	6 21		
	<hr/>	\$5,913 41	
Teachers' Salaries			
Day School	\$61,759 46		
Evening School	178 00		
	<hr/>	61,937 46	
Text Books and Supplies			
Text and Reference Books	\$2,863 13		
Paper and Blank Books	1,018 71		
Drawing Materials	496 91		
Manual Training Supplies	47 59		
Domestic Science Supplies	96 73		
All other	2,028 09		
	<hr/>	6,551 16	
Tuition	\$666 50		
	<hr/>	666 50	
Transportation	\$3,983 75		
	<hr/>	3,983 75	
Support of Truants	\$6 86		
	<hr/>	6 86	
	<hr/>		
Forwarded		\$79,059 14	\$175,634 93

Brought forward	\$79,059 14	\$175,634 93
Janitors' services	3,889 02	
Fuel and Light		
Fuel	\$3,388 09	
Light	477 21	
	<hr/>	3,865 30
Buildings and Grounds		
Carpentry and Painting	\$2,327 84	
Plumbing	958 30	
Lumber	527 79	
Flags	77 57	
Janitors' Supplies	210 07	
Water	388 76	
All other	2,218 68	
	<hr/>	6,709 01
Furniture and Furnishings	811 91	
Other Expenses		
Diplomas and Graduating Exercises	\$209 80	
Insurance	1,432 17	
Athletics	513 89	
	<hr/>	2,155 86
Total Payments, Education	<hr/>	\$96,490 24
Payments, Education	\$96,490 24	
Receipts	4,020 84	
	<hr/>	
Net Expense	92,469 40	
Shatswell School		
Balance of Contract	\$40,494 30	
Balance Architect's Fee	1,932 13	
Furniture and Furnishings	2,983 70	
	<hr/>	
Forwarded	\$45,410 13	\$272,125 17

Brought forward	\$45,410 13	\$272,125 17
Labor and Cartage	31 93	
Inspection	4 00	
	<hr/>	\$45,446 06
Total Payments, Shatswell School		\$45,446 06

## RECREATION

## Parks

Labor	\$377 45	
Plants	61 50	
Water	12 00	
Repairs on Mower	67 55	
Legal Services	15 00	
Supplies	56 48	
	<hr/>	\$589 98

## Playgrounds

Instructor	\$100 00	
Caretaker	525 00	
Labor	149 75	
Teams	9 00	
Carpentry	161 87	
Labor and material—		
Shower Baths	583 31	
Lumber	209 56	
Insurance	10 40	
Miscellaneous	90 99	
	<hr/>	\$1,839 88

Total Expense, Recreation	\$2,429 86
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Forwarded	\$320,001 09
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Brought forward

\$320,001 09

## UNCLASSIFIED

## Memorial Building

Janitor	\$1,325 00	
Fuel	382 84	
Light	140 93	
Repairs	6 35	
Insurance	135 00	
Water	6 28	
Supplies	40 28	
	<hr/>	\$2,036 68

## Essex Sanatorium—

Maintenance	\$1,828 54	
Libraries	622 75	
Shell Fish	200 00	
Band Concerts	200 00	
Cable Hospital	1,500 00	
Memorial Day	300 00	
Independence Day	571 14	
	<hr/>	5,222 43

Total Payments—Unclassified

\$7,259 11

## PUBLIC SERVICE ENTERPRISES

## Electric Light Department

Maintenance & Operation	\$47,673 27	
Construction	7,308 09	
Jobbing	234 87	
Interest	1,591 50	
Notes	5,850 00	
	<hr/>	\$62,657 73

Forwarded

\$62,657 73 \$327,260 20



Brought forward	\$62,657 73	\$327,260 20
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### Water Department

Maintenance & Operation	\$9,578 29	
Construction	11,896 15	
Interest	2,605 00	
Notes	3,500 00	
	<hr/>	27,579 44

Total Payments, Public		
Service Enterprises		\$90,237 17

### Cemeteries

Labor	\$1,855 00	
Teams	27 25	
Plants	61 40	
Tools	124 12	
Water	24 50	
Lumber	2 24	
Lime	1 00	
Care of Endowed Lots	638 50	
	<hr/>	\$2,734 01

Total Payments, Cemeteries		2,734 01
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### Interest

Temporary Loans—Anticipation		
of Revenue	\$3,739 12	
General Loans	10,062 00	
	<hr/>	\$13,801 12

Total Payments, Interest		13,801 12
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Forwarded		\$434,032 50
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# IPSWICH TOWN REPORT

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Brought forward \$434,032 50

## Municipal Indebtedness

### Temporary Loans—Anticipation

of Revenue \$150,000 00

General Loans 22,650 00

\$172,650 00

### Total Payments—Municipal

Indebtedness \$172,650 00

## AGENCY AND TRUST

### Agency :

State Tax \$15,120 00

State Highway Tax 4,388 63

County Tax 13,417 53

Municipal Lighting

Plant Tax 14 51

\$32,940 67

### Trust :

Perpetual Care Funds \$1,150 00

Trust Fund Income 1,326 62

2,476 62

### Total Payments, Agency

and Trust

\$35,417 29

## REFUNDS

Taxes Refunded \$379 59

379 59

### Total Payments, Refunds

\$379 59

### Total Payments for Year 1926

\$642,479 38

### Balances

General Cash, December 31, 1926

\$29,870 76

\$672,350 14

## IPSWICH TOWN REPORT

## Recapitulation of Departmental Expenses Year 1926

Department	Appro.	Refunds or Transfers	Total	Expended	Balance
Selectmen	\$2,400 00	\$250 00	\$2,650 00	\$2,591 76	\$58 24
Auditing & Acc'ting	2,065 00		2,065 00	2,055 86	
Treasurer & Collector	4,300 00		4,300 00	4,051 72	248 28
Assessors	2,600 00	152 00	2,752 00	2,747 68	4 32
Law	700 00		700 00	530 12	169 88
Town Clerk	1,400 00	71 75	1,471 75	1,469 55	2 20
Election & Registration	700 00	385 00	1,085 00	1,045 93	39 07
Town Hall	3,200 00	200 00	3,400 00	3,193 70	206 30
Police	8,000 00	308 60	8,308 60	8,308 53	07
Fire	11,600 00		11,600 00	11,599 31	69
Forest Warden	100 00	200 00	300 00	299 38	62
Weights & Measures	350 00		350 00	349 74	26
Tree Warden	800 00		800 00	800 00	
Moth	3,200 00	1,650 68	4,850 68	4,850 29	39
Health	4,500 00	1,634 29	6,134 29	6,130 15	4 14
Highways	37,500 00	3,170 10	40,670 10	40,665 19	4 91
Linebrook Road	5,000 00	11,248 57	16,248 57	14,674 87	1,573 70
Causeway	500 00	54 25	554 25	553 51	74
Sidewalks	1,446 00	820 00	2,266 00	2,266 00	
Town Hill Road		678 49	678 49	162 50	515 99
So. Main &					
Market Streets	38,000 00		38,000 00	37,331 35	668 65

IPSWICH TOWN REPORT

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Hammatt Street	7,500 00	2,168 65	9,668 65	9,557 51	111 14
Town Farm	4,600 00	1,425 00	6,025 00	5,699 10	325 90
Out Poor	8,000 00	3,599 28	11,599 28	11,505 68	93 60
State Aid	650 00		650 00	528 00	122 00
Military Aid	420 00		420 00	225 00	195 00
Soldiers' Relief	2,400 00	88 00	2,488 00	2,442 50	45 50
Cable Hospital	1,500 00		1,500 00	1,500 00	
Education	97,007 00	4 60	97,011 60	96,490 24	521 36
Shatswell School		45,525 35	45,525 35	45,446 06	79 29
Libraries	600 00	22 75	622 75	622 75	
Parks	590 00		590 00	589 98	02
Playgrounds	1,500 00	343 00	1,843 00	1,839 88	3 12
Band Concerts	200 00		200 00	200 00	
Shell Fish	200 00		200 00	200 00	
Memorial Building	2,000 00	38 39	2,038 39	2,036 68	1 71
Essex Sanatorium	1,828 54		1,828 54	1,828 54	
Independence Day	600 00		600 00	571 14	28 86
Memorial Day	300 00		300 00	300 00	
Legal Services—					
B.&M.R.R.	250 00		250 00		250 00
Elec. Light Dept.	11,172 00	75,190 81	86,362 81	62,657 73	
Water Dept.	2,262 00	27,660 80			23,705 08
Cemeteries	2,100 00		29,922 80	27,579 44	2,343 36
Interest	13,454 00	347 12	2,100 00	2,095 51	4 49
Maturing Debt	21,727 49	922 51	13,801 12	13,801 12	
Reserve Fund	1,000 00		22,650 00	22,650 00	
			1,000 00	835 00	165 00

## IPSWICH TOWN REPORT

## Balance Sheet, December 31, 1926

ASSETS		LIABILITIES	
Cash on hand	\$29,870 76	Outstanding Temporary Loans:	\$50,000 00
Accounts receivable:		Anticipation of Revenue	914 23
Taxes, Levy of 1925	\$11,676 42	Overlay, 1925	
Taxes, Levy of 1926	46,094 69	Appropriation Balances:	
		Town Hall	\$200 00
		Linebrook Road	1,073 70
		Causeway	74
		Town Hill Road	515 99
		Town Farm	325 00
		Legal Services, B.&M.R.R.	250 00
		Electric Light	23,705 08
		Water	2,343 36
			28,413 87
		Electric Light Revenue	9,695 48
		Water Revenue	7,364 29
		Overlay Reserve	124 94
		Surplus War Bonus Funds	3,208 13
		Refunding Loan	\$700 00
		Fire Station Loan	1,000 00
		Electric Light Loan	33,300 00
		Water Loan	31,000 00
		Winthrop School Loan	9,000 00
		Heating Plant Loan	2,500 00
		Memorial Bldg. Loan	30,000 00
		Barley School Loan	32,000 00

# IPSWICH TOWN REPORT

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Sinking Fund, Water Dept.	\$5,372 72		
Net Bonded Debt	297,027 28		
	<u>302,400 00</u>		
County Jail Loan		14,000 00	
Town Hill Road Loan		2,000 00	
Essex Co. Hospital Loan		27,000 00	
Hose 2 Equipment Loan		2,000 00	
Shatswell School Loan		78,000 00	
Linebrook Road Loan		2,000 00	
So. Main & Market St. Loan		30,400 00	
Hammatt St. Loan		7,500 00	
		<u>302,400 00</u>	
Cemetery Funds		\$31,434 35	
Kimball Fund		511 25	
Brown Fund		1,191 45	
		<u>33,137 05</u>	
Trust Funds	33,137 05	6,906 73	
	<u>\$442,164 72</u>	<u>\$442,164 72</u>	
Excess and Deficiency			

**AUDITOR'S STATEMENT**

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's warrants.

FREDERICK S. WITHAM,

Auditor.



**BONDED DEBT**

Name of Loan	Amount	Payable
Refunding	\$700 00	1927
Central Fire Station	1,000 00	1927
Winthrop School	9,000 00	Serially 1927-1935
Heating Plant	2,500 00	Serially 1927-1931
Memorial Building	30,000 00	Serially 1927-1941
Burley School Extension	32,000 00	Serially 1927-1942
County Jail	14,000 00	Serially 1927-1933
Town Hill Road	2,000 00	Serially 1927-1928
Essex County Hospital	27,000 00	Serially 1927-1935
Hose 2 Equipment	2,000 00	Serially 1927-1928
Col. Shatswell School	78,000 00	Serially 1927-1945
Linebrook Road	2,000 00	1927
So. Main & Market Sts.	30,400 00	Serially 1927-1930
Hammatt Street	7,500 00	Serially 1927-1931
Electric Light	33,300 00	Serially 1927-1938
Water	31,000 00	Serially 1927-1936
<hr/>		
Total Bonded Debt	\$302,400 00	
Sinking Fund, Water Dept.	5,372 72	
<hr/>		
Net Bonded Debt	\$297,027 28	

**TEMPORARY LOANS**

First National Bank, Boston \$50,000 00                      March 18, 1927



**NOTE AND INTEREST PAYMENTS 1927**

Name of Loan	Note Payments	Interest Payments
Refunding	\$700 00	\$28 00
Central Fire Station	1,000 00	20 00
Winthrop School	1,000 00	360 00
Heating Plant	500 00	100 00
Memorial Building	2,000 00	1,500 00
Burley School Extension	2,000 00	1,360 00
County Jail	2,000 00	630 00
Town Hill Road	1,000 00	85 00
Essex County Hospital	3,000 00	1,020 00
Hose 2 Equipment	1,000 00	80 00
Col. Shatswell School	5,000 00	3,315 00
Linebrook Road	2,000 00	90 00
So. Main & Market Sts.	7,600 00	1,064 00
Hammatt Street	1,500 00	300 00
Electric Light	5,850 00	1,340 00
Water	3,500 00	1,257 50
Temporary Loans (estimated)		4,000 00
	<hr/> \$39,650 00	<hr/> \$16,549 50

## LIST OF UNPAID 1926 BILLS

### ASSESSORS

George Fall, balance of salary	\$85 00	
	<hr/>	\$85 00

### TOWN CLERK

Geo. G. Bailey, M.D., birth returns	\$10 25	
Ralph K. Whittier, death returns	15 75	
	<hr/>	26 00

### TOWN HALL

Standard Oil Co. of N. Y., oil	\$55 80	
A. J. Brennan, plumbing	282 88	
	<hr/>	338 68

### POLICE

Chas. E. Goodhue, P.M., P. O. box rent	\$ 75
C. F. Chapman, supplies	7 85
Atlas Lunch, meals	6 05
Korner Pantry, meals	3 95
Mayer & Porter, supplies	36 51
Perley & Cronin, supplies	4 73
Ipswich News Co., supplies	70

## Electric Light Dept.

share heating garage	25 16	
Daisy L. Poor, laundry	3 80	
New England T. & T. Co., telephone	11 31	
F. L. Collins, M. D., services	20 00	
D. A. Grady, auto hire	4 00	
Herrick Foote, supplies	50 00	
	<hr/>	174 81

## FIRE

C. A. Mallard, labor and supplies	\$10 00	
	<hr/>	10 00

## MOTH

Ciolek Hardware Co., supplies	\$1 85	
	<hr/>	1 85

## ELECTION AND REGISTRATION

Korner Pantry Lunch, lunches	\$17 45	
	<hr/>	17 45

## HEALTH

Geo. G. Bailey, M.D., services	\$35 00	
Martha J. Stewart, salary	50 00	
Chas. E. Goodhue, P.M., P. O. box rent	60	
Ciolek Hardware Co., supplies	1 20	
Joseph H. Leet, burying dogs	2 50	
George Tibbets, burying dogs	2 00	
City of Salem, board and care	229 71	

# IPSWICH TOWN REPORT

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Essex Sanatorium, board and care	80 60	
	<hr/>	401 61

## HIGHWAYS

John W. Goodhue Corp., supplies	\$16 16	
A. J. Brennan, supplies	1 33	
Ipswich Motor Co., Inc., supplies	101 93	
U. S. F. & G. Co., insurance	276 65	
Joseph A. King, repairs	63 63	
A. G. Osborn, supplies	16 50	
Standard Oil Co. of N. Y., supplies	144 49	
Boston & Maine R. R., bridge repairs	99 79	
	<hr/>	720 48

## OUT POOR

City of Peabody, aid	\$455 23	
	<hr/>	455 23

## TOWN FARM

Geo. B. Brown, grain	\$176 50	
Tougas & Tougas, groceries	101 97	
	<hr/>	278 47

## MEMORIAL BUILDING

Electric Light Dept., light	\$68 76	
Water Dept., water	6 97	
	<hr/>	75 73

## CEMETERIES

!		
R. K. Whittier, services and supplies	\$27 75	
William G. Horton, lime	1 00	
Howard Blake & Son, supplies	30 34	
	<hr/>	59 09
Total Unpaid Bills, 1926		<hr/> \$2,444 40

## LIST OF JURORS

---

Arthur, M. Charles, Turner Hill	Supt.
Avery, Junius, Avery St.	Carpenter
Barker, George A., 89 Central St.	Real Estate & Ins.
Bayley, Samuel S., 27 East St.	Clam Dealer
Blaisdell, Edward L., 11 Maple Ave.	Expressman
Blake, Howard, 9 High St.	Merchant
Boylan, Arthur E., 96 High St.	Plumber
Bragdon, C. Emery, Cor. County & Argilla Rd.	Manager
Brown, Frederick A., 4 Ward St.	Insurance
Brown, Walter G., 109 High St.	Gardener
Beals, Charles E., 41 Turkey Shore Rd.	Carpenter
Burke, Harland, 3 Maple Ave.	Supt.
Bolles, Norman J., 12 Fruit St.	Grocer
Burnham, William H., 28 Green St.	Painter
Cameron, Seward J., Newmarch St.	Farmer
Chapman, Fred F., 15 Mineral St.	Merchant
Callahan, Walter, Broadway	Clerk
Damon, Arthur C., 100 Central St.	Merchant
Damon, Charles F., 10 Fruit St.	Cashier
Damon, Everett G., 10 Fruit St.	Carpenter
Davis, Richard W., 74 County Rd.	Garage
Day, Herbert W., 4 Warren St.	Carpenter
Ewing, Oscar H., 9 Prescott Rd.	Barber
Gauld, Thomas G., 82 High St.	Salesman
Glover, Charles A., 30 South Main St.	Stone Cutter
Girard, Frank H., 24 Mineral St.	Salesman
Ellsworth, Everett L., 88 County Rd.	Chauffeur
Haggerty, Lyman H., High St.	Engineer
Hayward, Walter E., Topsfield Rd.	Manufacturer



Henderson, Wayne, 6 Agawam Ave.	Salesman
Hayes, George, 6 Summer St.	Plumber
Goodwin, Carrol P., 3 Argilla Rd.	Painter
Hull, Frank C., East St.	Caretaker
Jewett, Amos E., High St.	Farmer
Lord, Arthur S., 97 High St.	Manager
Mallard, Charles A., 14 Maple Ave.	Electrician
Mallard, Frank W., 62 High St.	Laborer
Mansfield, Worthington H., 33 No. Main St.	Carpenter
Merson, Henry S., 22 East St.	Stone Cutter
Moulton, Eben B., Essex Rd.	Farmer
Marcorelle, Arthur P., 12 Manning St.	Grocer
Norwood, William G., 38 Market St.	Architect
Garrett, William E., 45 South Main	Clothier
McInnis, James A., 7 Warren St.	Chauffeur
Peabody, Ernest O., 34 County St.	Fisherman
Perley, David S., Linebrook Rd.	Farmer
Pickard, Ernest H., 17 Summer St.	Clerk
Proctor, James H., Fellows Rd.	Merchant
Rathe, Ovila H., 1 Wayne Ave.	Carpenter
Ryan, Michael J., Linebrook Rd.	Farmer
Seahill, Thomas, 60 Central St.	Laborer
Schofield, George A., Jr., 14 Fruit St.	Manager
Spaulding, Henry S., Meeting House Green	Engineer
Torpey, Michael J., 35 Topsfield Rd.	Laborer
Thomas, Joseph E., 15 Pleasant St.	Mill Operative
Snelson, Frank, 37 Turkey Shore Rd.	Machinist
Williams, Samuel H., 58 High St.	Foreman
Willcomb, Daniel L., Willcomb Sq.	Grocer
Woodbury, G. Loring, 47 Turkey Shore Rd.	Farmer
Wade, Jesse H., 84 County Rd.	Mill Operative
Wood, Francis E., 50 High St.	Expressman
Williams, Price G., 25 Lafayette Rd.	Stone Cutter



## TRUST FUNDS

### PERPETUAL CARE—CEMETERY FUNDS

	Amount			Amount
	Jan. 1926	Income	Expense	Jan. 1927
Cogswell	\$524 08	\$22 27	-\$3 00	\$543 35
Andrews	335 64	14 26	5 00	344 90
Giddings	186 46	7 92	3 00	191 38
Potter	138 85	5 90	4 00	140 75
Kinsman	76 11	3 23	2 00	77 34
Blood	70 00	2 98	2 00	70 98
Staniford	155 65	6 62	1 50	160 77
Trow	541 10	23 00	5 00	559 10
Dawson	180 77	7 68	3 00	185 45
Buck	58 51	2 49	2 00	59 00
A. Kinsman	61 12	2 60	2 00	61 72
Varrell	483 68	20 56	3 00	501 24
E. Kimball	230 64	9 80	3 00	237 44
Willcomb	90 25	3 84		94 09
D. Clark	167 21	7 11	2 00	172 32
Rog. & Johnson	108 99	4 63	4 00	109 62
H. L. Kimball	184 37	7 84	2 00	190 21
G. Kinsman	173 74	7 38	2 00	179 12
M. Lakeman	79 55	3 38	2 00	80 93
Caldwell	143 34	6 09	2 00	147 43
Pingree	123 50	5 25	2 00	126 75
Young	26 14	1 11	1 00	26 25
Coburn	397 25	16 88	5 00	409 13
M. Haskell	56 85	2 42	2 00	57 27
Hovey	155 50	6 61	2 00	160 11
Plouff	62 83	2 67	4 00	61 50
Farley	187 85	7 98	2 00	193 83
J. Lamson	81 67	3 47	2 00	83 14

	Amount			Amount
	Jan. 1926	Income	Expense	Jan. 1927
J. Spiller	62 07	2 64	2 00	62 71
Locust Grove	54 71	2 33		57 04
M. E. Peatfield	140 89	5 99	2 00	144 88
L. F. Spiller	68 98	2 93	2 00	69 91
J. & L. H. Lord	185 77	7 90	3 00	190 67
E. Caldwell	131 01	5 57	4 00	132 58
M. E. Barber	82 37	3 50		85 87
S. E. Durgin	126 59	5 38	5 00	126 97
J. Kinsman	137 18	5 83	4 00	139 01
C. W. Giddins	161 95	6 88		168 83
J. A. Brown	139 99	5 95	5 00	140 94
Millett & Kimball	227 32	9 66	7 00	229 98
Samuel Blake	161 50	6 86	2 00	166 36
W. G. Brown	164 89	7 01	3 00	168 90
C. Clark	166 67	7 08	3 00	170 75
C. Palmer	129 61	5 51	3 00	132 12
S. Roberts	183 18	7 79	4 00	186 97
E. Spinney	168 74	7 17	3 00	172 91
M. M. Fields	80 83	3 44	1 50	82 77
L. Lord	151 50	6 44	3 00	154 94
Ezra Lord	162 79	6 92	6 00	163 71
L. H. Brown	168 81	7 17	2 00	173 98
P. H. Bray	133 47	5 67	3 00	136 14
R. T. Dodge	167 00	7 10	2 00	172 10
H. Russell	124 33	5 28	2 50	127 11
Geo. Haskell	410 82	17 46	5 00	423 28
T. C. Howe	162 64	6 91	4 00	165 55
N. Shatswell	151 15	6 42	3 00	154 57
G. H. Gilmore	76 41	3 25	2 00	77 66
Wm.&I. N. Stackpole	197 55	8 40	2 00	203 95
H. Parsons	71 25	3 03	1 50	72 78
H. K. Dodge	161 89	6 88	2 00	166 77
H. S. Holmes	108 37	4 61	3 00	109 98
C. E. Hodgkins	57 66	2 45	2 00	58 11
A. F. Brown	95 49	4 06		99 55

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	Amount			Amount
	Jan. 1926	Income	Expense	Jan. 1927
J. F. Kinsman	149 88	6 37	2 00	154 25
T. Brown	124 49	5 29	3 00	126 78
Wm. P. & A. Gould	156 76	6 66	2 00	161 42
L. C. Coburn	364 77	15 50		380 27
W. H. Kinsman	133 10	5 66	4 00	134 76
C. Bomar	129 63	5 51	3 00	132 14
E. A. Baley	66 40	2 82	3 50	65 72
John Lane	54 26	2 31	2 00	54 57
H. Parson	73 45	3 12	1 50	75 07
E. & T. F. Cogswell	108 24	4 60	3 00	109 84
M. E. Peabody	130 04	5 53	2 00	133 57
C. N. Cutler	150 53	6 40	3 00	153 93
Wm. & A. Haskell	56 41	2 40	2 00	56 81
Willis & Stacey	148 01	6 29	2 00	152 30
G. E. Lord	146 54	6 23	3 00	149 77
N. Fraser	58 08	2 47	2 00	58 55
F. G. Morris	147 30	6 26	3 00	150 56
R. Stone	52 20	2 22	2 00	52 42
E. Howe	117 96	5 01	4 00	118 97
C. E. Lord	112 11	4 76	3 00	113 87
R. Gilmore	307 27	13 06	5 00	315 33
J. D. Silley	146 17	6 21	3 00	149 38
J. Griffin	141 22	6 00	3 00	144 22
E. C. Cowles	373 63	15 88	6 00	383 51
W. F. Tenney	61 85	2 63		64 48
J. Dudley	124 33	5 28	2 00	127 61
J. C. Kimball	455 15	19 34	10 00	464 49
J. F. Caldwell	258 11	10 97	4 00	265 08
R. G. Hayes	57 42	2 44	4 00	55 86
J. Galbraith	102 68	4 36	6 50	100 54
T. Holland	138 59	5 89	2 00	142 48
J. Choate	78 06	3 32	3 00	78 38
L. S. Lord	156 80	6 66	4 00	159 46
W. E. Lord	133 77	5 69	3 00	136 46
L. Smith	55 56	2 36	2 00	55 92

## IPSWICH TOWN REPORT

	Amount Jan. 1926	Income	Expense	Amount Jan. 1927
S. J. Goodhue	59 89	2 55	3 50	58 94
J. A. Johnson	141 04	5 99	2 00	145 03
Noyes & Damon	118 11	5 02	2 00	121 13
E. N. Damon	118 23	5 02	2 00	121 25
B. Newman	134 19	5 70	3 00	136 89
N. Archer	129 97	5 52	2 00	133 49
A. J. Purington	140 05	5 95	2 00	144 00
S. Seward	138 18	5 87		144 05
F. P. Weeks	59 70	2 54		62 24
G. A. Lord	55 72	2 37	3 00	55 09
Wm. Heard	114 08	4 85	2 00	116 93
M. E. Hanson	284 61	12 10	7 00	289 71
C. M. Kimball	150 29	6 39		156 68
M. J. Patterson	124 51	5 29	4 00	125 80
Wm. L. Rust	53 36	2 27	2 00	53 63
E. M. Stone	89 27	3 79	2 00	91 06
L. S. & E. B. Jewett	307 62	13 07	6 00	314 69
John Cook	53 68	2 28	1 50	54 46
J. L. Choate	186 24	7 92	4 00	190 16
S. E. Twombly	111 18	4 73	3 00	112 91
N. S. & E. Kimball	109 13	4 64	2 00	111 77
Gen. J. Appleton	281 55	11 97	6 00	287 52
E. L. Wentworth	106 30	4 52	3 00	107 82
Baker & Dixon	109 30	4 65	2 00	111 95
C. N. Baker	88 33	3 75	2 00	90 08
J. Brocklebank	52 48	2 23	2 00	52 71
W. H. Russell	55 34	2 35	2 00	55 69
W. Low	53 71	2 28	2 00	53 99
Ed. Morrell	53 71	2 28	2 00	53 99
J. Spiller	111 50	4 74	3 00	113 24
Abby Fellows	54 94	2 33	2 00	55 27
N. R. Farley	116 86	4 97	16 00	105 83
E. & El. Farley	60 36	2 57	1 00	61 93
Mrs. C. S. Willcomb	119 06	5 06	3 00	121 12
Perkins & Chapman	203 44	8 65		212 09



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	Amount			Amount
	Jan. 1926	Income	Expense	Jan. 1927
C. B. Dobson	55 34	2 35	1 50	56 19
Mrs. C. D. Weeks	124 93	5 31	3 00	127 24
M. E. Roberts	117 62	5 00	4 00	118 62
E. H. Martin	101 37	4 31	4 00	101 68
J. B. Brown	126 51	5 38	2 00	129 89
J. P. Dodge	58 64	2 49	2 00	59 13
Wm. Kimball	76 93	3 27	3 00	77 20
O. P. Smith	119 37	5 07	2 00	122 44
David Dow	51 03	2 17	2 00	51 20
E. A. Foss	55 61	2 36	2 00	55 97
Syl. Caldwell	112 89	4 80	3 00	114 69
M. J. Staniford	99 60	4 23	3 00	100 83
F. H. Lord	104 17	4 43	3 00	105 60
M. E. Bowen	51 33	2 18	2 00	51 51
H. M. Peetfield	117 03	4 97	2 00	120 00
H. B. Brown	84 06	3 57	2 00	85 63
Geo. A. Mann	110 11	4 68	11 00	103 79
A. H. Bone	53 54	2 28	2 00	53 82
E. K. & M. Brown	109 14	4 64	3 00	110 78
P. T. Farley	120 62	5 13	3 00	122 75
Wm. Duckworth	173 70	7 38	4 00	177 08
Geo. Spiller	374 31	15 91	4 00	386 22
F. R. Heirs	110 27	4 69		114 96
E. W. Tyler	117 69	5 00		122 69
E. Baxter	52 93	2 25	2 00	53 18
Wm. A. Spiller	54 39	2 31	2 00	54 70
S. Senior	55 41	2 35	1 50	56 26
E. M. Carpenter	57 17	2 43		59 60
J. C. Foss	50 35	2 14	2 00	50 49
J. Johnson	52 78	2 24	2 00	53 02
D. McIntire	51 04	2 17	2 00	51 21
M. A. Foster	50 12	2 13	2 00	50 25
M. Mann	82 06	3 49		85 55
W. Boynton	51 66	2 20	2 00	51 86
J. A. Burnham	82 34	3 50	2 00	83 84

	Amount			Amount
	Jan. 1926	Income	Expense	Jan. 1927
J. E. Gallagher	110 29	4 69	2 00	112 98
A. Buckley	52 60	2 24	2 00	52 84
S. H. Baker	51 96	2 21	4 00	50 17
J. F. Wood	100 30	4 26	4 00	100 56
G. Brown	55 92	2 38	2 00	56 30
E. L. Smith	111 23	4 73	2 00	113 96
Mrs. J. J. Sullivan	107 81	4 58	3 00	109 39
R. R. Foster	103 23	4 39	3 00	104 62
H. S. Bond	77 75	3 30	2 00	79 05
Mrs. E. H. Welch	112 31	4 77	2 00	115 08
W. H. Wentworth	113 76	4 83		118 59
J. Prescott	78 71	3 35	2 00	80 06
Mrs. N. B. Sims	50 93	2 16	2 00	51 09
Caverly	111 68	4 75	2 00	114 43
A. Collins	52 19	2 22	2 00	52 41
A. Woodbury	52 15	2 22	3 00	51 37
E. N. Brown	102 50	4 36	3 00	103 86
L. A. Hunt	111 18	4 73	2 00	113 91
F. Willcomb	113 35	4 82	2 00	116 17
S. M. Harris	103 52	4 40	3 00	104 92
F. H. Caldwell	52 83	2 25	2 00	53 08
S. L. Downey	108 75	4 62	2 00	111 37
J. & M. Galbraith	115 00	4 89		119 89
S. A. Tyler & A. W. Dodge	105 56	4 49	2 00	108 05
T. H. & L. T. Lord	106 72	4 54	7 00	104 26
D. & S. Russell	57 51	2 44		59 95
M. E. Marshall	106 76	4 54	2 00	109 30
S. M. Guinn	52 83	2 25	1 50	53 58
D. Lowe	26 71	1 14	1 00	26 85
R. Jenkins	80 41	3 42	2 00	81 83
C. S. Berry	105 47	4 48	2 00	107 95
S. F. Canney	108 68	4 62	2 00	111 30
M. Harris	104 56	4 44		109 00
D. H. Fellows	104 51	4 44		108 95

	Amount			Amount
	Jan. 1926	Income	Expense	Jan. 1927
C. F. Chapman	106 72	4 54	6 00	105 26
T. F. Chapman	52 83	2 25	1 50	53 58
Jos. Wait & Sons	540 34	22 96	12 00	551 30
Rogers & Jewett	56 37	2 40		58 77
M. Wadwell	213 23	9 06	7 00	215 29
M. Hibbard	53 16	2 26	2 00	53 42
Capt. Jos. Willcomb	203 45	8 65	4 00	208 10
E. E. Stackpole	106 24	4 52	2 00	108 76
G. Kinsman	99 08	4 21	3 00	100 29
G. Green	106 24	4 52	6 00	104 76
W. A. Mitchell	105 20	4 47	2 00	107 67
W. J. Harris & E. A. Dodge	108 32	4 60	2 00	110 92
S. Simons	51 04	2 17	2 00	51 21
S. Lakeman	100 08	4 25	4 00	100 33
Wm. White	51 04	2 17	2 00	51 21
L. Wait	157 12	6 68	2 00	161 80
E. W. Jewett	104 08	4 42	2 00	106 50
B. F. Foster	104 08	4 42	2 00	106 50
W. K. Hawkes	103 08	4 38	3 00	104 46
G. A. Barker	103 08	4 38	3 00	104 46
E. Brockelbank	50 00	2 13	2 00	50 13
S. S. Nourse	102 00	4 34	2 00	104 34
D. S. Russell	102 00	4 34	2 00	104 34
H. Lakeman	50 00	2 13	2 00	50 13
H. Sayward	50 00	2 13	2 00	50 13
Saunders & Sillett	102 00	4 34	2 00	104 34
D. F. Pinder	52 00	2 21		54 21
J. Chalmers	100 00	4 25	3 00	101 25
John W. Goodhue	102 00	4 34	3 00	103 34
H. K. Damon & R. W. Bolles	102 00	4 34	2 00	104 34
Smith E. Hayes	51 00	2 17		53 17
Ephraim Grant	51 00	2 17	2 00	51 17



## IPSWICH TOWN REPORT

	Amount Jan. 1926	Income	Expense	Amount Jan. 1927
M. E. Fleming &				
W. M. Millard	51 00	2 17	2 00	51 17
Lord & Bowie	76 50	3 25	3 00	76 75
Estes	51 00	2 17	2 00	51 17
Gray & Gracey	102 00	4 34	2 00	104 34
Abraham Lummus	102 00	4 34	3 00	103 34
Harry Crossley	51 00	2 17		53 17
James E. Milnes	51 00	2 17	3 00	50 17
Arthur Russell	102 00	4 34	2 00	104 34
W. W. Critchley	51 00	2 17		53 17
	<hr/>			
	\$29,625 74			

**NEW FUNDS—1926**

Wesley B. Atkinson	\$50 00	\$1 00	\$1 00	\$50 00
J. A. Huckins	100 00	2 00		102 00
Wm. D. Greasley	50 00	1 00		51 00
Francis R. Appleton	200 00	4 00		204 00
Chalmers Wood	200 00	4 00		204 00
John F. & G. Clark	100 00	2 00		102 00
Walter S. Atkinson	50 00	1 00		51 00
Oscar Kippin				
Spears	75 00	1 50		76 50
N. R. Underhill	100 00	2 00		102 00
Luther Caldwell	100 00	2 00		102 00
Abbie J. Dorr	75 00	1 50		76 50
Mrs. Sarah Goodhue				
Davidson	50 00	1 00		51 00
	<hr/>	<hr/>	<hr/>	<hr/>
	\$30,775 74	\$1,282 23	\$638 50	\$31,419 47
Income undivided				14 88
				<hr/>
				\$31,434 35

**RECEIPTS**

Amount of Funds, January, 1926		\$29,625 74
New Funds	\$1,150 00	
Income	1,297 11	
	<hr/>	2,447 11
		<hr/>
		\$32,072 85

**EXPENDITURES**

Paid for care of lots	638 50
	<hr/>
	\$31,434 35

**INVESTMENT ACCOUNT**

Town of Ipswich, Electric Light 4s	\$2,000 00	
Town of Ipswich, Water	7,000 00	
Liberty Bonds	8,650 00	
Ipswich Memorial Building Bonds	1,000 00	
Ipswich Jail Bonds	1,000 00	
Town of Ipswich, Dept. Equipment Loan	2,000 00	
Town of Ipswich, Highway Loan	2,000 00	
Linebrook Road Construction Loan	2,000 00	
Ipswich Savings Bank	5,784 35	
	<hr/>	\$31,434 35

**INCOME ACCOUNT**

Balance undivided, January, 1926		\$45 08
Memorial Building Bonds	\$100 00	
Water Front Improvement	12 00	
County Jail Bonds	45 00	
Town Hill Road Bonds	85 00	
Town of Ipswich, Electric Light Loan	80 00	
Town of Ipswich, Water	300 00	
Hose 2 Equipment Loan	120 00	
Liberty Bonds	367 63	
Ipswich Savings Bank	142 40	
	<hr/>	1,252 03
		<hr/>
		\$1,297 11

**MRS. WILLIAM G. BROWN FUND**

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent of the So-

ciety for the Prevention of Cruelty of Animals.

Balance, January, 1926 \$1,139 61

Income 51 84

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Deposited in Ipswich Savings Bank, January, 1927 \$1,191 45

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### JOHN C. KIMBALL FUND

Town of Ipswich, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

Balance, January, 1926 \$511 25

Income 22 75

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\$534 00

Feb. 25, 1926, paid to F. A. Kimball, Treas. 22 75

Deposited in Ipswich Savings Bank, January, 1927 511 25

## TAX COLLECTOR'S REPORT

### Levy of 1924 TAXES

Outstanding, December 31, 1925	\$5,310 80	
Collections		\$4,811 40
Abated		499 40
		<hr/>
	\$3,310 80	\$5,310 80

### MOTH

Outstanding December 31, 1925	\$27 50	
Collections		\$27 00
Abated		50
		<hr/>
	\$27 50	\$27 50

### Levy of 1925 TAXES

Outstanding December 31, 1925	\$41,521 44	
Additional commitment	10 80	
Collections	\$29,121 19	
Refunded after payment	2 00	
	<hr/>	\$29,119 19
Abated		736 63
Outstanding December 31, 1926		11,676 42
		<hr/>
	\$41,532 24	\$41,532 24

### MOTH

Outstanding December 31, 1925	\$394 95	
Collections		\$338 45

# IPSWICH TOWN REPORT

61

Abated	3 60
Outstanding December 31, 1926	52 90
	<hr/>
	\$394 95    \$394 95

## Levy of 1926

### TAXES

June Commitment	\$3,570 00	
September Commitment	235,110 28	
December Commitment	178 25	
Collections	\$191,888 44	
Refunded after payment	377 59	
	<hr/>	\$191,510 85
Abated		1,252 99
Outstanding December 31, 1926		46,094 69
		<hr/>
	\$238,858 53	\$238,858 53

### MOTH

September Commitment	\$1,650 68	
December Commitment	10	
Collections		\$1,384 23
Outstanding December 31, 1926		266 55
		<hr/>
	\$1,650 78	\$1,650 78









## SECTION TWO.

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Reports of Town Officers.

## SELECTMEN'S REPORT.

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### Public Highways.

(1.) The Board of Selectmen feel justified in reporting this year a great improvement in the Highways of the Town. This has been accomplished by a policy of permanent construction and systematic maintenance through the purchase of adequate equipment. South Main Street, Market Street, Depot Square and Hammatt Street were permanently constructed of crushed stone and asphalt. These streets are paid for by a bond issue which calls for the approval of the specifications by the Department of Public Works. The engineer, Thomas A. Appleton of Salem, provided the specifications which were approved by the Department of Public Works. The Board also requested of the Department the privilege of calling on the District Engineer, Daniel Dickinson, for advice, which was granted. On the advice of the engineer, the Board invited bids from six reliable and highly recommended contractors. The lowest bid was submitted by Welch & Moynihan of Salem, who were awarded the contract. The job was completed some fifteen days short of the time limit, and an honest attempt was made by everyone connected with the work to see that as little harm as possible was done to the business interests of the town. The Chamber of Commerce interested itself in the work and made many timely suggestions which the Board readily adopted and passed on to the engineer. In this connection we desire to extend to the Chamber of Commerce an invitation to co-operate with us this coming year in our program of permanent construction and we will welcome any suggestions that may be offered. At the completion of the Depot Square job the Selectmen were requested to continue the work through Hammatt Street to Central Street. The interested parties were advised to address a petition to the Board requesting them to call a Special Town Meeting. This

was done and at a special meeting the Town authorized the construction of Hammatt Street. This street was completed late in August. The business section of the Town is now well taken care of, both as to streets and sidewalks. We propose, with the assent of the Town, to continue permanent construction this year. Estimates have been made of Washington Street and County Street and it is hoped that these streets may be constructed during the year 1927, followed in 1928 by North Main and East Streets, and in 1929 by High Street and Topsfield Road from the crossing to Hayward's Hill at least. This may seem an expensive policy, but it is less so than continual patching; and, in addition to that, well-built streets are a fundamental inducement to business enterprise.

(2.) During the summer of 1926, five thousand feet of Linebrook Road was constructed. This work was done under Chapter 90 of the General Laws, whereby the Town pays one-third, the County one-third and the State one-third. These contracts are awarded by the Department of Public Works and the contract for 1926 was awarded to Taylor & Dempsey of Milford. This road has now been finished as far as Bull Brook. At the hearing before the Department of Public Works in October, the Board requested five thousand dollars for the continuation of this work. At the hearing before the County Commissioners in December, the Board requested five thousand dollars, and it is understood that these amounts have been allowed. An article will be inserted in the Warrant requesting five thousand from the Town. The Board hopes this fifteen thousand dollars will carry the work to Ryan's Corner. Some criticism has been made of the type of road being built. In connection with this, the Board desires to bring to the attention of the voters the fact that a crushed stone and asphalt road from the railroad crossing to the Turnpike would cost approximately one hundred and thirty thousand dollars. Believing that the before-mentioned criticism deserved consideration and investigation,

the Board requested that a survey be made by the Department of Public Works. In August Mr. Coburn, the Construction Engineer of the Department of Public Works, and Mr. Lawrence, the District Engineer, made an exhaustive study of Linebrook and Topsfield roads. This report was filed with Mr. Dean, Chief Engineer of the Department of Public Works. Shortly thereafter the Chairman of the Board of Selectmen was requested to report to the Department of Public Works for a conference. At this time the Chairman stated that the Board would prefer to do a crushed stone job over a gravel and tar job. The report of Mr. Coburn was to the effect that the traffic count did not at the present time justify the large expenditure necessary. The report did show that the work now being done, although not of as permanent a nature as a crushed stone job, would in any event have to be done before crushed stone could be laid; that is to say, the road that is now being built will act and serve as a foundation and definite alignment for a crushed stone road in the future. In this connection we desire to say that of the two roads, Linebrook and Topsfield, the apparent present intention of the Department of Public Works is to prepare Linebrook Road for an eventual State Road, rather than Topsfield Road. The Department of Public Works suggests that from Ryan's Corner to the Railroad Crossing should be of a permanent crushed stone and asphalt construction. This piece should be done during the summer of 1928.

(3.) After a survey by the Department of Public Works of Topsfield Road made at the request of the Selectmen, it was recommended that a resurfacing job be done, to cost three thousand dollars. The State agreed to pay one-half, if the Town would pay one-half. This agreement was entered into and Topsfield Road resurfaced during last fall.

(4.) The Board of Selectmen has had an estimate made of the cost of piping the so-called Town Brook from Hammatt Street to Market Street. We believe that this can be done and



should be done. An Article will appear in the Warrant covering the cost, and a more definite statement made at the Town Meeting.

(5.) The Board recommends the further continuation of the construction of permanent sidewalks.

(6.) During the past three years the Board has purchased and erected street signs. All streets have not been taken care of as yet. The Board recommends the continuation of the erection of street signs.

### **Soldiers' Relief and Military Aid.**

(1.) It has been necessary during the past year to spend a large amount of money on Soldiers' Relief. This is an item of expenditure over which the Selectmen have little control except to see that only deserving cases are taken care of, and even then our decisions are subject to change upon appeal to the State Aid Commission.

### **Town Hall.**

(1.) The Board has seen fit to make certain interior changes in the Town Hall which we considered were for the benefit of the health of the office force, and which we also consider will in the future be a material financial benefit to the Town.

### **Hearings.**

(1.) During the past year the Selectmen have attended a number of hearings in which the Town has been an interested party. Attention is particularly called to the hearings on the damming of the Ipswich River at Topsfield to provide an additional water supply for the City of Boston. It was the hearty co-operation of the towns and cities in this vicinity who formed themselves into an association called the Ipswich River Protective Association which prevented the so-called Meropolitan



Water grab, and much credit should be given to Mayor George Bates of Salem for his untiring efforts in fighting this steal. Your attention is also called to the hearing before the Department of Public Utilities on the question of the abolition of Liberty Street crossing. The Public Utilities found in favor of the Town of Ipswich, to wit, that the crossings should remain as they now exist, with protection twenty-four hours of the day.

### **Sale of School Houses.**

(1.) At the spring town meeting the Town ordered the Selectmen to sell and convey certain school buildings. The Board advertised for bids for four buildings. Only one bid was considered acceptable. That was for the Warren Street building and the said building was sold. Thereafter, at the request of a number of citizens, no further efforts were made to sell. At the present time there are parties interested in the purchase of these buildings, and the Board believes that the use to which they are to be put by these parties would be an asset to the Town of Ipswich and to the particular neighborhoods.

### **Police Department.**

(1.) The Board is well satisfied with the efficient and careful work of the Police Department during the past year. It is a pleasure to know that we have received no complaints for discourtesy or ill treatment, and it is with pride that we can say that for nearly four years it has not been necessary to use a weapon or force of any kind in the discharge of the duties of a police officer. During the period November 23, 1926, to January 17, 1927, there were only five arrests for drunkenness, and this period included the holidays. During the year we lost the services of our Chief of Police, John G. Mansfield, a man who proved himself an efficient and capable head of the department. Our loss was the Federal Government's gain, as he was appointed an Inspector of Internal Revenue. It would be too

much for us to hope to retain the services of a man of his education, experience, personality and character, as this combination of qualities is bound to carry him to a good position in the government service. Officer Grant was appointed Acting Chief and has filled the position exceptionally well.

ROBERT T. BAMFORD.  
THOMAS G. GAULD.

The above report not receiving the approval of Mr. Boylan of the Board of Selectmen thereby becomes a report of the majority thereof.

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### **Minority Report of the Board of Selectmen for the Year 1926.**

As a member of the Board of Selectmen I feel the taxpayers of the Town of Ipswich have intrusted me with a great responsibility, and I could not consistently approve of the Selectmen's report in its entirety.

There were a number of matters that came before the Board that I did not sanction because I was unable to obtain sufficient data concerning them.

I particularly refer to the preliminary work prior to the awarding of the South Main and Market Street contracts.

I was informed by the Chairman of the Board that when money was raised by a bond issue for work of this kind, the Board of Selectmen had nothing to do with the awarding of the contract, as the Department of Public Works had a list of reliable contractors whom they invited to bid on work of this kind and the contracts would be awarded by that office. This did not seem plausible, therefore I inquired and learned the Department of Public Works had no list of this nature and recommended no one.

Feeling there was some object in misinforming me regarding this matter, I flatly refused to vote to award the contract to anyone unless it was to be a competitive bid. I felt this was the only way to protect the Town's interest.

In the majority report of the Board there is no mention made of the repairs on the Willowdale Bridge. Why?

The awarding of this work was never acted upon by the Board and the work was nearly completed before taken up by the Selectmen at a meeting. I understand there is an agreement (which I have never seen) between the chairman of the Board and Welch & Moynahan that called for \$1500.00 when the work was completed. I am informed by a reliable local contractor that he offered to repair the bridge for less than half this amount. I feel this job also should have been secured by competitive bid.

In the majority report reference is made to certain interior changes in Town Hall, while no mention was made of the Oil Burner installed in the heater. I presume that was one of the changes referred to. If so, I wish to contradict the statement of the other members of the Board regarding the beneficial value of this change. In the first instance I know of two days recently when one of the offices was closed because the janitor could not get any heat to this office.

A contract was drawn and signed between the other members of the Board and a local heating contractor to install this Oil Burner complete for \$750.00, \$150. to be paid when installed, the balance \$600.00 to be paid at the expiration of ninety days, if the Oil Burner proved satisfactory to the majority of the Board.

At sometime during the ninety days this Burner was on trial, nearly \$300.00 additional was spent without consulting me as a member of the Board. This additional expense was incurred by the installation of radiators, valves, etc. Notwithstanding this additional outlay of \$300.00, which I believe was spent

to make this Oil Burner a success, the other members of the Board failed to produce any data at the meeting when this bill was approved, therefore I was unable to determine its real value.

If the other members of the Board felt this work was necessary, I feel other local Heating Contractors should have had the opportunity to bid on this job.

My sole object in reviewing these events of the past year is because I feel the tax payers should be fully informed of everything that has transpired at the meetings of the Board of Selectmen, fully realizing it is the tax payers' money I am voting to spend and knowing they expect when they appropriate money it is to be spent wisely.

I am satisfied in my own mind at least that if, whenever possible, the Selectmen would take advantage of competition in bidding by reliable contractors in work of all kinds that comes before the Board, it would prove more satisfactory to all concerned and materially reduce the costs of operating this department.

I am in favor of permanent road construction in so far as it is necessary. It does not seem reasonable, however, to spend large sums of money on the mere promise of contractors. Having no knowledge of road building I am unable to say whether South Main and Market Streets will stand up under the present traffic conditions. In going over these streets, however, it appears to me that it will be but a short time before they will need resurfacing.

I wish to assure the residents of the Town that any suggestions made to me by anyone regarding the social or business welfare of the Town will be given my prompt attention.

I wish to thank my many friends for their loyal support in the past and will do everything possible to retain their support and friendship in the future.

CLIFFORD C. BOYLAN. Selectman.



## POLICE DEPARTMENT.

January 1, 1927.

To the Honorable Board of Selectmen,  
Town of Ipswich,  
Gentlemen:

I have the honor to submit to you the report of the duties performed by the Police Department for the year ending December 31, 1926.

Total number of arrests	270
-------------------------	-----

Arrested per month:

January	7
February	29
March	13
April	22
May	18
June	32
July	26
August	42
September	23
October	37
November	16
December	5
	270

Recapitulation:

Crime against person	10
Crime against property	8
Crime against public order	252
	270

Classification of Crime:

Assaults	13
Bastardy	5
Conducting a nuisance	1
Liquor keeping	8
Liquor nuisance	1
Liquor manufacturing	2
Liquor transporting	6
Lewd cohabitation	2
Larceny	4
Non support	4
Neglect of minor children	4
Disturbing the peace	1
Drunkenness	151
Trespass	2
Vagrancy	12
Violating court order	2
Violating of fish and game laws	4
Violating of Motor Vehicle Laws	23
Rape	1
Violating school law	1
Violating of Motor Vehicle Laws, operating under the influence of liquor	18
Keeping unlicensed dogs	2
Fugitive from justice	1
Peddling without license	2
	<hr/> 270

Disposition of Cases:

Appealed	4
Continued	8
Discharged	15
Committed to House of Correction	14

Committed to State Board of Charity	4
Filed	43
Fined	131
Dismissed	14
Probation	12
Suspended	25

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 270

#### Miscellaneous Business:

Assistance rendered to persons in distress	10
Buildings found open and secured	15
Committed to State Hospital	3
Complaints investigated by field drivers	10
Committed to Lyman School for boys	1
Number of dogs killed	20
Number of autos transferred	185
Number of warrants served for other police	3
Number of summons served for other police	6
Number hours police for private parties	800
Number of children before Juvenile Court	6

#### Inventory of Police Department:

Badges, police	29
Badges, special police	3
Clubs	9
Flash lights	8
Ford Touring with equipment	1
Handcuffs	9
Keys	35
Lung motor	1
Pistols	6
Riot gun	1
Searchlight	1



Shields, hat	13
Twisters	6
Whistles	13

I wish to take this opportunity to thank Town Officials and citizens who have assisted this department in the performance of its duties.

Respectfully submitted,

VALORUS H. GRANT,  
Acting Chief of Police.

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## ENGINEERS' REPORT.

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To the Selectmen of Ipswich,

Gentlemen:

Following is the report of the Engineers of the Fire Department for the year ending December 31, 1926.

Number of men in the department	35
Number of alarms	94
Number of box alarms	17
Number of still alarms	77
Number of 2½ inch water hose used	7000
Number of gallons of chemical used	765
Number of miles covered by apparatus	331
Assessed value of property threatened by fire	\$63,350.00
Insurance on same	65,100.00
Loss of property	35,295.00
Insurance allowed	1,550.00

### Department Equipment.

Motor Hook and Ladder Truck	1
Auto Combination Chemical and Hose	1
Auto Triple Combination Pump	1
Hose Reels	3
Fire Alarm Boxes	22
5800 feet 2½ inch water Hose	

During the past year we have purchased 500 feet of hose and service coats for all the firemen.

We recommend that more hose be purchased this year.

Respectfully submitted,

EDWARD H. SMITH,  
FRANK W. MALLARD,  
FRANK B. SCAHILL,  
Engineers of the Fire Department.

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### ASSESSORS' REPORT.

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To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors, there has been included the work-sheet that is used in computing the tax rate, and also the table of aggregates, covering the work of the department. This has been done, believing that these figures will be of interest to the citizens of the town.

During the past year, but few increases in valuation were made by the board, and such increases as occurred, in large measure, were due to natural development. The members of the board feel that the general increases that have been made,

during the past five years, have resulted in a more equitable distribution of the tax burden. We would call attention to the fact that the past year has witnessed a crossing of the \$8,000,000 mark for the total assessed valuation.

In connection with the work of this board, the opportunity is again taken of pointing out the fact that tax rates are not made by assessors. These officials simply figure a rate based upon the appropriations made by the people of the town in town meeting assembled. If the rate moves up or down the movement is due wholly to the action of the voters.

At the present time, the general tendency throughout the Commonwealth is in the direction of increased governmental expenses, and as long as this tendency exists there is little prospect of reduced tax rates unless excessive valuations are made. Tax assessors cannot regulate these expenses, as the town meeting has sole control in this respect. To state the case clearly, the only sound way in which to obtain a reduced rate is to curtail expenses.

In the taxation of motor vehicles for the past year, the same system was employed of sending questionnaires to the holders of registrations, and the result was very satisfactory. Owners in practically every case were fair in the matter of stating valuations, and co-operated with the board in the proper assessment of this class of property. The number of cases in which complaint of over-valuation was made was remarkably small, considering the total number of such vehicles assessed here.

In closing we wish to extend our appreciation to all of the officials of the town, and to the general public, for co-operation shown with this board in the performance of its duties.

Respectfully submitted,

EDWARD C. BROOKS, Chairman.  
RICHARD R. GLASIER.  
GEORGE FALL.

## Assessors' Work Sheet for 1926.

Appropriations	\$264,643.49	
County tax	13,417.53	
State tax	15,120.00	
State highway tax	4,388.63	
Municipal Electric Lighting tax	14.51	
		<hr/>
Total		297,584.16
Less estimated income		60,454.77
		<hr/>
Balance		237,129.39
Plus overlay of 1926		1,167.24
		<hr/>
Balance		238,296.63
Less 1785 polls at 2.00 each		3,570.00
		<hr/>
Balance		234,726.63
Plus excess abatements of 1923		383.25
		<hr/>
Balance to raise		235,109.88
Amount of valuation on real property	6,428,915.00	
Amount of valuation on personal property	1,678,339.00	
		<hr/>
		8,107,254.00
	235,109.88	
	<hr/>	
	8,107,254.00	equals 28.99 plus.
Rate of taxation	29.00 per 1000.00	
Amount raised on real property	186,438.33	
Amount raised on personal property	48,671.95	
Total amount raised	235,110.28	
Amount necessary to raise	235,109.88	
Excess raised		.40

**Table of Aggregates for 1926.**

Number of Residents Assessed on Property:	
Individuals	1479
All Others	45
	<hr/>
Total	1524
Number of Non-Residents Assessed on Property:	
Individuals	217
All Others	20
	<hr/>
Total	237
Number of Persons Assessed:	
On Property	1761
For Poll Tax Only	375
	<hr/>
Total	2136
Number of Males Polls Assessed	1785
Value of Assessed Personal	1,678,339.00
Value of Assessed Real Estate:	
Buildings excluding land	4,550,610.00
Land excluding buildings	1,878,305.00
	<hr/>
Total	6,428,915.00
	<hr/>
Total valuation	8,107,254.00
Amount raised on personal	48,671.95
Amount raised on real	186,438.33
Amount raised on polls	3,570.00
	<hr/>
Total amount raised	238,680.28



Rate of taxation	29.00
Number of horses assessed	256
Number of cows assessed	701
Number of neat cattle assessed	19
Number of swine assessed	35
Number of dwelling houses assessed	1479
Number of acres of land assessed	17,690
Number of fowl assessed	4,465

#### Additional Assessments December 20, 1926.

Personal	2.90
Real	149.35
Polls	26.00
	<hr/>
Total	178.25

### REPORT OF THE OVERSEERS OF THE POOR.

#### Out Poor Department.

Although the proceedings of the Poor Department have been practically the same this year as they have been in former years, with the exception of the Supreme Court decision of 1926, Brookfield vs. Holden, we have acted accordingly on each case, Weighing each case on its merits after they have been investigated we have considered both the unfortunate persons and the tax payers. Under the Brookfield vs. Holden decision the wife while under coverture held the husband's last



legal settlement, if he had one, regardless of the number of years absence, thereby making it more confusing for all towns and cities to check up the right settlement and to place the expense where it should be. It also relieved the State of a great deal of expense and the towns and cities were forced to bear the burden of cases that came under this decision. Ipswich unfortunately has several cases that came under this decision, therefore Ipswich has had to pay the bills. Under a new law enacted this decision passed out of effect on July 31, 1926. Each settlement has been carefully investigated and where the expense has belonged to another place the several places have been so notified. Therefore we have received a larger reimbursement in 1926 than we have for some of the preceding years. We have also denied a number of cases of which we have received notices.

Our greatest problem is to care for mothers who have small dependent children. Some of their husbands have deserted them and left for parts unknown, others have passed away leaving the little tots in want of clothing and food while others have been cared for in institutions. The Commissioner of Public Welfare of the State is urging the passage of a law at this session of the Legislature substituting the name Public Welfare for Poor Department in all cities and towns of the Commonwealth and thereby make it a national uniform name. Your Overseer recommends that the name of our local department be changed to Public Welfare Department.

### **Town Farm.**

The results at the Farm have been very satisfactory the past years considering conditions there at present. The inmates have been well cared for by the Matron and the Superintendent has obtained good returns for the produce and milk derived from the Farm.

Regardless of conditions the Matron keeps things as comfortable and cheerful for the inmates as possible. They are provided with healthy, hardy food, yet no extra luxuries. They all appear happy and well satisfied in the way they are cared for. Not one complaint has been made by any of them during the past year.

The State Inspector of Almshouses doesn't give Ipswich a very high recommendation on our almshouse. We must agree that the old brick building is very much in need of repairs. Several places in the roof are beginning to leak, also the windows are rotting from a very much needed coat of paint. The ceilings and walls inside are beginning to crack and fall in a number of the rooms, also in the basement over the heater. The brick floors are very uneven and need to be reconditioned. The wooden floors and stairways are showing the strain of travelling over them a great number of years.

Although the floors can be covered with a floor covering, the roof, ceilings and walls should be repaired soon while it is possible to repair them without too great an expense.

The herd of cattle at the farm are in far better condition at present than they have been for some time. Although they are not of a high class breed they have been a paying proposition to the Farm under the excellent management of Superintendent Hart.

We have found that in feeding more grain to the cattle results are far more profitable. This point has been proved beyond a doubt this year. The herd are also in much better condition, thereby raising their value a great deal. A great deal of land was turned over last Fall giving it a chance to rot through the Winter and prepare it for early cultivation in the Spring. The Superintendent's object is to get the land back in a healthy condition so better results will be received from the harvests. While the sales of produce have been very good the past year we ex-

pect to get far better results another year on account of this improved land.

The expenses at the Farm have been large this year yet the income exceeds that of any preceding year and has brought the cost per inmate down to a very reasonable figure.

We have taken up the matter with the Telephone Co. of having a telephone installed at the Farm. The cost of having the telephone line extended to the Farm will be large, yet we feel that it is a real necessity in case of fire or sickness. It would also save a great deal of time and labor in traveling back and forth.

Respectfully submitted,

CLARENCE M. LEET  
WALTER F. POOLE  
FRANCIS E. WOOD

Overseers of the Poor.

## Inventory, Stock, Tools, etc., at Town Farm.

	Jan. 1, 1927		Jan. 1, 1926			
	No.	Value	No.	Value	Gain	Loss
Cows	11	\$ 700 00	11	\$ 600 00	\$100 00	
Bulls	1	75 00	1	50 00	25 00	
Heifers	2	60 00	2	30 00	30 00	
Horses	4	225 00	3	160 00	65 00	
Fowl	50	75 00	45	67 50	7 50	
Carts and wagons	5	325 00	5	350 00		\$ 25 00
Manure spreaders	1	135 00	1	153 00		18 00
Mowing machines	1	52 00	1	58 00		6 00
Plows	2	22 50	2	25 00		2 50
Cultivators	3	13 50	3	15 00		1 50
Horse hoe	1	5 00	1	6 00		1 00
Horse hay fork	1	34 00	1	38 00		4 00
Harrows	2	10 00	2	20 00		10 00
Sleds	2	10 00	2	16 00		6 00
Wood, cords	32	378 00	10	120 00	258 00	
Coal, tons	¼	4 00	1	10 00		6 00
Groceries and provisions		60 00		60 00		
Dairy utensils		30 00		25 00	5 00	
Bedding and furniture		260 00		270 00		10 00
Ranges and fixtures		115 00		108 00	7 00	
Heating plant		1215 00		1350 00		135 00
Tedder	1	28 00	1	31 50		3 50
Tools		54 50		20 00	34 50	
Blocks and ropes		22 50		25 00		2 50
Harnesses and blankets		120 00		50 00	70 00	
Potato digger	1	2 00	1	3 00		1 00
Wheelbarrows	3	5 00	2	5 00		
Pung	1	13 00	1	15 00		2 00
Wood saw	1	20 00	1	22 50		2 50
Hogs	1	22 50	1	30 00		7 50
Horse hay rake	1	20 00	1	22 50		2 50
Pump jack	1	11 00	1	11 00		
Oil tank	1	4 00	1	4 50		50
Water tank	1	75 00	1	81 00		6 00
Drag	1	5 00	1	5 00		
Engines	2	57 70	2	63 00		5 30
Scales	1	20 00	1	22 50		2 50
Shoats	2	20 00	4	24 00		4 00
Geese	3	15 00	3	15 00		
Ducks	4	8 00	2	4 00	4 00	
		<hr/>		<hr/>	<hr/>	<hr/>
		\$4327 20		\$3986 00	\$606 00	\$264 80



**Inventory, Produce, etc., at Town Farm.**

	Jan. 1, 1927		Jan. 1, 1926		Gain	Loss
	No.	Value	No.	Value		
Onions, bushels	4	\$ 8 00	8	\$ 12 25		\$ 4 25
Carrots, bushels	2	2 00			2 00	
Parsnips, bushels			10	25 00		25 00
Beans, bushels	2½	19 50	9	50 00		30 50
Potatoes, bushels	5	11 25	30	90 00		78 75
Roots, tons	1	30 00			30 00	
Pumpkins, tons	1	40 00			40 00	
Squash, lbs	500	10 00			10 00	
Preserves, qts	200	100 00			100 00	
Pickles, gals	10	10 00			10 00	
English hay, tons	25	625 00	35	875 00		250 00
Mulch, tons	2	20 00	2	20 00		
Salt pork, lbs	50	9 00	50	12 50		3 50
Fresh pork, lbs			100	30 00		30 00
Lard, lbs	20	3 00	30	4 20		1 20
Turnips, bushels	12	12 00	12	15 00		3 00
Beets, bushels	6	6 00	6	12 00		6 00
Apples, bbls	3	12 00			12 00	
Cabbage, lbs	100	5 00	220	5 00		
Hams, Bacon, etc				14 00		14 00
Disinfectant				3 00		3 00
		<u>\$ 922 75</u>		<u>\$ 1167 95</u>	<u>\$204 00</u>	<u>\$449 20</u>
Inventory, stock, tools, etc.		4327 20		3986 00	606 00	264 80
		<u>5249 95</u>		<u>5153 95</u>	<u>810 00</u>	<u>714 00</u>
		5153 95			714 00	
Net Gain		<u>96 00</u>			<u>96 00</u>	

**Summary of Income and Expenditures at the Town Farm  
for Years 1922—1926.**

	1922	1923	1924	1925	1926
Expended	\$4636 66	4456 63	4448 68	4898 41	5699 10
Income	2277 93	2166 07	2272 80	2676 45	4322 77
Net expense	<u>2358 73</u>	<u>2290 56</u>	<u>2175 88</u>	<u>2221 96</u>	<u>1376 33</u>

Number of inmates at Farm January 1, 1927.....	5
Average number of inmates during 1926.....	6
Total number registered in 1926.....	7
Net expense for 1926.....	\$1376 33
Average cost per week per inmate.....	\$4 41

## REPORT OF THE CLAM COMMISSIONERS.

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To the Honorable Board of Selectmen,

Gentlemen:

The following is the report of the Clam Commissioners for the year ending December 31, 1926.

We have found upon investigation that the flats of Ipswich are in fine shape. We have several beds of small clams that will be ready for digging by the first of the summer, and we have also beds which with the proper protection will be in fine condition for winter digging. During the last year we have had a large area closed up for the benefit of winter digging. As this is our first attempt at closing up so many flats, we were interested to see how it would work out. We are pleased to say at this time that it was a marked success, so we therefore recommend the closing of more flats next year. Due to the fact that there are so many clam flats in the State now closed by the State Department of Health, it is bringing the clam trade into Ipswich at such a rate that the clam industry is now one of the largest industries of the town. As Ipswich is one of the few towns left that can legally dig clams, it is making the work of the Clam Commissioners much harder to protect the closed flats as well as the other duties connected with the office. For these reasons we are asking for a larger appropriation this year to help us carry on this work.

During the year we have had to carry a few cases into Court for violating the Clam Law of which we secured convictions.

To give the people some idea why we close the clam flats we will say that it is to protect our winter clamming as well as our trade. By closing flats near home in the summer we have



flats in the Winter when it is too cold and rough to launch a boat where we can get down with a sled and dig a tide of clams and keep our trade in Ipswich. If we are able to supply our trade in the Winter they are bound to come to us in the Summer.

We wish at this time to thank the Selectmen, the Town Counsel and all others who in any way have helped us in making the year 1926 the largest and most successful in the history of the clamming industry.

Number of clam permits issued	160
Number of Gallons dug	41,616
Number of Barrels dug	11,378

Respectfully submitted,

HENRY A. CHURCHILL  
HENRY SHAW  
FARLEY C. LORD

Clam Commissioners.

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**REPORT OF SCHOOL BUILDING COMMITTEE  
APPOINTED AT ANNUAL TOWN MEETING  
MARCH, 1925.**

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The Committee appointed by the Moderator pursuant to a vote of the Annual Town Meeting March 1925 to erect, or remodel, and equip a school for use of grades under the Junior High, met on March 31st, 1925, and organized with H. N. Doughty as chairman and Miss B. F. Dawson, Secretary. After careful investigation of the whole matter, by means of subcommittees appointed to secure data, the Committee at a special Town Meeting held July 27th, 1925, recommended the erection

of an eight room, forty pupil per room, school building on the Green Street property, at a cost not to exceed \$85,000.00 including equipment. The Special Town Meeting having adopted the Committee's recommendation, and raised and appropriated the money, the Committee proceeded with the project. Mr. Penn Varney of Lynn was selected as architect, and the contract awarded to Leighton Mitchell Co. of Boston. Work on the building was started in August 1925 and the final transfer of the property to the School Committee was made on May 8, 1926.

The Town Meeting of July 27th, 1925, voted to call the new school the Colonel Nath'l Shatswell School,

The cost of the project was \$84,920.71, leaving \$79.29 unexpended.

With this report is submitted the minutes of all the meetings of the Committee, plans and specifications, and correspondence pertaining to the project, with the recommendation of this Committee that all these records be kept by the Town Clerk for future use.

Respectfully submitted,

MR. H. N. DOUGHTY  
MR. AUSTIN LORD  
MR. ERNEST SMITH  
MR. JOSEPH W. ROSS  
MRS. HILDA SCHOFIELD  
MISS BESSIE F. DAWSON

## REPORT OF MOTH SUPERINTENDENT.

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To the Honorable Board of Selectmen:

I herewith submit my annual report as Superintendent of Moth Suppression.

Work the past season has been carried along on the same general lines as in the past years, consisting of creosoting and spraying. Only such creosoting was done, however, as necessitated no climbing as the appropriation did not allow this work to be done as intensively as in past seasons. For the same reason, spraying was somewhat curtailed.

The number of egg clusters of the gypsy moth found the past season showed a slight increase over 1925, the year of the lowest point. The present season finds these increased four-fold with large colonies in some of the wooded areas. Doubtlessly, the general public does not realize that approximately 75 acres of woodland in Ipswich were defoliated by these pests last summer. The brown tail moth is with us in appreciable number, being scattered in a light infestation over the entire town generally.

The satin moth, tent caterpillar and elm leaf beetle are still prevalent, but can probably be held at a low ebb by the usual amount of spraying. Another pest that occurred in small quantities the past summer was the Tussock Moth. Should this insect become numerous, it would demand a spraying of the maples late in the summer. A number of our elms are showing unmistakable signs of an increase of Leopard Moth, but this is probably a matter of more concern to the Tree Warden Department.

The equipment of this Department is in very fine shape and there should be no need for large expenditures in this line for some time to come.

I am recommending a considerable increase for labor this year as the amount available last year was not sufficient to do real effective work, however, the total of the appropriation asked is considerably less.

Respectfully submitted,

FRANCIS C. WADE,

Local Superintendent.

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## REPORT OF PARK COMMISSIONERS.

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To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report.

The work the past season was carried along on general lines as in past years. As has been customary the beds on the Commons were planted with flowering plants during the Summer and tulips in the Fall. This past Fall a Koster spruce tree was moved from the Giles Firmin Garden and planted on the North Green. This tree, we hope, will serve as a Community Christmas Tree for years to come.

At an adjournment of the last Annual Town Meeting, the citizens took the first step towards a definite Park policy by approving a report of the Park Commissioners as to definitely accepting certain plots of land as Parks. A list of these follows this report. We believe that from time to time the citizens may add other tracts to the Parks system that the present may prepare for future generations.

This year, we are obliged to request a considerable increase in our appropriation but only for special needs.

The power-mower which has done faithful work for four seasons is past its usefulness and should be replaced. The band stand, if it is to be used this Summer, should be rebuilt and the two flagpoles on the North Green are badly in need of paint and repairs.

Following, is a summary of such tracts as at present constitute the

### **Ipswich Park System.**

- Plot 1. The triangular plot of land upon which is located the monument to the Unknown Dead, bounded by South Main Street, North Main Street and Market Square.
- Plot 2. The tract of land on which the band stand is located, bounded on all sides by parts of North Main Street.
- Plot 3. The tract of land on which is located the monument to the soldiers of the Civil War and the tablet for the soldiers of the Revolution, bounded on all sides by different parts of North Main Street.
- Plot 4 and 5. Two triangular plots of land on either side of the path of the First Church, bounded by North Main Street and a way.
- Plot 6. All of the land known as the North Common surrounding the First Church, except such land as said First Church may have fee in, bounded by Meetinghouse Green so-called and North Main Street.
- Plot 7. The small plot of land in front of the residence of William H. Fall, No. 33 North Main Street, bounded by North Main Street and a way.



- Plot 8. The plot of land outside the fence bounding the land of the Public Library, bounded by land of the Public Library Trustees, land of Jennie Safford and North Main Street.
- Plot 9. The triangular plot of land in front of the Parish House at junction of County Road and Poplar Street and South Main Street.
- Plot 10. The plot upon which is located the Memorial Fountain except such parts as may be within the boundary of the State Highway, bounded by County Road and South Main Street.
- Plot 11. The plot of land commonly known as the South Common, or ball field, bounded by land of Nellie Huckins, the land under jurisdiction of the Cemetery Commissioners, South Main Street and the way to the South Cemetery.
- Plot 12. The plot of land, except such part as lies within the boundary of the State Highway, bounded by ways to the South Cemetery and County Road.
- Plot 13. All the land off County Road comprising what is commonly known as Giles Firmin Garden
- Plot 14. Two plots of land comprising the river bank on either side of approach to Green Street Bridge bounded by said Green Street, Turkey Shore Road and land of Clapp and Fewkes.
- Plot 15. The plot of land at the foot of Elm Street, bounded by County Street, land of Manzer & Damon and land of Anna Tucker.

Respectfully submitted,

FRANCIS C. WADE, Chairman  
SAMUEL C. GORDON  
ERNEST H. PICKARD

Park Commissioners of Ipswich.



## TREE WARDEN'S REPORT.

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To the Citizens of the Town of Ipswich:

I herewith submit my sixth annual report as Tree Warden.

The work of this department varies but little from season to season. It consists mainly of removal of dead branches and such others as are in dangerous condition or interfere with private dwellings, overhead wires, etc., in a detrimental manner. Other work which the department does each year is some bolting and guying of trees which are in a condition that might cause severe breakage in a storm, and brush cutting.

Work has been carried along on all of the above lines the past season, and I recommend that it be continued this year in a like manner with an increased amount of brush cutting. The latter work is especially imperative, due to the increased traffic over our more suburban roads.

Last spring, as in previous years, new trees were planted to the number of twenty-six (26.) This policy of yearly planting may well be continued, for the trees planted now will add to the attractiveness of the Town in future years. It is my opinion that on the property on Town Hill recently acquired by the Town in the nursery originally planted by the late John B. Brown are many trees which might be salvaged and used for street planting.

This department is asking for a slightly increased appropriation this year. This is a matter which lies wholly within the judgment of the public. What are the trees of Ipswich worth and what can Ipswich afford to spend yearly to care for its trees and roadsides?

This department again wishes to express its appreciation to the Ipswich Woman's Club for its co-operation in the line of tree planting.

I would recommend an appropriation of \$1000.00 for the current year.

Respectfully submitted,

FRANCIS C. WADE

Tree Warden.

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### REPORT OF THE BOARD OF HEALTH.

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The Public Statutes require that all diseases dangerous to the Public Health shall be reported to the Board of Health. In 1924 there were 298 such cases reported; in 1925, 215; and in 1926, 146.

From one angle of view that is a satisfactory showing. To lessen the number of such cases is one of the important functions of the Board, and it would seem from that angle that the expense for oversight and care should be materially less. Unfortunately that is not always true. There may be a large number of cases where the expense to the town is nominal. On the other hand, there may be a very few requiring expensive quarantine and hospitalization, together with aid to families and reimbursement for loss of wages, that render the expense to the town very large.

Such was the case in 1926. One case of diphtheria sent to the contagious hospital remained positive for several months. It could not be released until several successive tests showed it to be negative. The expense of this one case to the town was over \$600. Other cases of high cost could be cited, but nothing approaching the cost of the above-mentioned case.

In passing we will state that the cost for the care of contagious diseases in 1924 was \$406.59. In 1925 it was \$611.75, while in 1926 it was \$1066.58, more than twice the amount expended in 1924, when there was a much larger number of cases

The work of a Board of Health should be both preventive and constructive, and we call attention to one regulation adopted last year which falls under both of these headings.

### **To Whom It May Concern.**

This is to certify that the following order was adopted by the Board of Health of Ipswich, May 3, 1926:

Whoever, himself or by his servant or agent, sells, exchanges or delivers, or has in his custody or possession with intent so to do, milk drawn from a cow, unless such cow has been tested within a period of one year by a tuberculin test, approved by the Director of Animal Industry and has been found not to react thereto, shall have his license to produce or sell milk withheld until such time as the provisions of this regulation are carried out. This regulation shall not apply to milk delivered or intended to be delivered for pasteurization, nor to pasteurized milk, nor to milk from producers who have applied to the Division of Animal Industry for an official test.

This regulation shall take effect on the first day of June, 1927.

A number of producers have made application to have their cows tuberculin tested. This work is done by the Bureau of Animal Industry, and is without expense to the owners.

There is a bill in the Legislature to have such provision become a law and sooner or later it will be passed. Most of the cities and many of the towns have already adopted such a regulation.

Mention is here made of the fact that the Ipswich Board of Health passed an order requiring all physicians to report all cases of tuberculosis to the Board of Health two years before the State passed such a law, so it will be seen that Ipswich is following as a part of its health policy the precedent it established a number of years ago.

### Diseases Dangerous to the Public Health.

Chicken Pox	15
Diphtheria	9
Dysentery	1
German Measles	14
Measles	37
Scarlet Fever	36
Tetanus	1
Tuberculosis, glandular	2
Tuberculosis, pulmonary	9
Typhoid Fever	1
Whooping Cough	18
Total	146

### Mortuary Statistics.

The total number of deaths in 1926 was 111. Below are given the assigned causes, taken from the town records.

Appoplexy	1
Arterio-Sclerosis	9

Automobile accidents	2
Acute Glomerula Nephritis	1
Acute Bronchitis	1
Bronchial Pneumonia	12
Cancer of Coecum	1
Carcinoma of Liver	5
Cancer of Prostate	1
Cancer of Uterus	1
Cerebral Hemorrhage	4
Chronic Heart Disease	6
Chronic Myocarditis	5
Chronic Renal Disease	1
Coronary Thrombosis	1
Chronic Bronchitis	1
Congenital Heart	5
Chronic Hepatitis	1
Cerebral Embolism	1
Diphtheria	2
Dilatation of Heart	1
Diabetes	1
Dysentery	1
Endocarditis	3
Fractured Skull	1
Heart Disease	3
Inanition	1
Influenza	2
Lightning Stroke	1
Lobar Pneumonia	3
Nephritis	3
Premature Birth	3
Pulmonary Tuberculosis	3
Pulmonary Infract	1
Peurperal Septacaemia	1
Rheumatic Fever	1

Renal Calculi	2
Senility	4
Suicide	2
Stillborn	5
Suppurative Abscess	1
Tubercular Meningitis	2
Whooping Cough	2
Total	111

The work of the department is increasing each year. New problems are arising and new requirements on behalf of the State, all add to the work that someone must do, and time must be given to it if it is to be done intelligently and efficiently. This of course means that the expense of running the department cannot remain stationary. The citizens of course realize that this applies to every department in the town.

Attention is called to the reports of the Division of Child Hygiene and Tuberculosis; also the reports and recommendations of the Sanitary Inspector and Milk Inspector.

Respectfully submitted,

GEORGE E. MAC ARTHUR, M. D.

J. DELLINGER BARNEY, M. D.

THOMAS G. GAULD

Board of Health.

Ipswich, February 1st, 1927.



## DIVISION OF CHILD HYGIENE AND TUBERCULOSIS.

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### Report of the Director.

This division was established and began its work in Child Hygiene in 1916. This had to do with pre-natal work among expectant mothers and follow-up work with children from the time of birth until they have reached the age of two years. This work is still carried on along those lines and has been amplified as experience has shown increased needs. More than 350 children on the average have been looked after each year and the number is gradually increasing.

In 1916 there were 138 births and 27 deaths among children under one year of age. In 1926 there were 176 births and 16 deaths among children of under one year, a reduction of more than 50% from what the rate was and had been for years before the work was started. No further comment on this work and its results seem necessary. The facts stated can be verified by anyone who cares to look them up in town records.

Later, the division took up the work among those suffering from tuberculosis in its various forms. This work consists of visits to these patients by the Department Nurse, who gives instruction as to how the patients should be cared for, and also what members of the family should do to prevent becoming infected. When a child is born to a tuberculous mother, the mother should not be allowed to nurse or even handle the child. While hard for the mother, she and the rest of the family should be made to understand that if such a course is followed and the child is prevented from becoming infected, its chances of living will be greatly increased.

This work has greatly increased and the division now has under supervision and care of the Nurse 50 cases. This is

of course in addition to Ipswich cases in hospitals and sanatoria.

In September, this division in conjunction with the State Department of Health and the School Department of the Town, conducted an underweight clinic among the school children who were a certain percentage under weight as to age and height. This was to determine if any of these underweights had potential tuberculosis, and the tuberculin test was employed for that purpose. The work was done by several doctors and nurses from the State Department, this Division co-operating. The examinations were not compulsory. The school records showed 160 children falling within the group concerned. The Nurse visited all the parents and got consent for the examinations of 61, who were examined and tested with the following results:

Total number examined and given tuberculin test	61
Total number who reacted to test	25
Percentage of reactors	.41
Total number ex-rayed	26
Number of cases of Hilum Tuberculosis	4
Classified as suspects	9
Ex-rayed and found negative	13
Enlarged tonsils and adenoids	19
In need of Dentistry	31
Malnutrition	11

These findings are definite and follow-up work is being done by the School Nurse as the result. The State will check up from time to time and it is a part of its policy to carry on from year to year. This greatly increases the work the Nurse has to do, to say nothing of the increase that will devolve upon others. But it is constructive public health work and well worth any time or money it may cost to carry it on. It is to be hoped

that next year all the parents will consent to have their children examined.

The Director wishes to express his appreciation and hereby extends his sincere thanks to the Board of Trustees of the Memorial Building, and the organizations occupying the same, for the use of the building for holding the Clinics; also to the ladies who assisted the Nurse in preparing the children for the examinations.

Respectfully submitted,

GEORGE E. MACARTHUR, M. D.,  
Director.

Ipswich, February 1st, 1927.

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## REPORT OF INFANT WELFARE WORK FOR 1926.

---

Cases on hand 1926 brought forward	431
New cases	156
Discharged, 1926	335
On hand, 1927	264
	<hr/> 599

### Analysis of Deaths.

Still born	1
Lived 24 hours	2
Lived 11 hours	1
Lived 6 hours	1

Lived 9 hours	1
Lived 20 days	1
Lived less than month	1—23 days
Lived 4 months	2
Lived 5 months	1
Lived 3 months	1
Lived 7 months	1
Lived 9 months	1
Lived 14 months	1
Lived 19 months	2
	<hr/>
	21

Respectfully submitted,

MARTHA J. STEWART, R. N.

Ipswich, February 1st, 1927.

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## REPORT OF THE SANITARY INSPECTOR.

---

To the Board of Health,

Ipswich, Mass.

Gentlemen:

I beg to submit herewith the report of the Sanitary Inspector for the year ending December 31, 1926.

Sanitary conditions in Ipswich have been very good during the past year all things being considered. There have been fewer contagious diseases than formerly, which speaks well for health

conditions in town. We have some very bad conditions in regard to sewerage that are hard to meet under our present system. These conditions are growing worse every year and the great question is how to care for it. We all know that we have an open sewer running through the central part of the town, which is a great menace not only to our people but also adjacent property owners. I recommend that this open sewer be abolished. The stench from Farley Brook which greets visitors to our town is not desirable and gives them a bad impression of the sanitary conditions here.

We have had several attempts to establish a town dump, but one is no sooner established than it becomes a public nuisance by reason of people dumping all kinds of decaying matter regardless of health signs to the contrary, and consequently the dump has to be discontinued. I would recommend that the Selectmen establish a supervised dump, so that these conditions can be eliminated. Refuse from stores and dwellings must be taken care of in some way, and this seems the only way out of the situation.

Number of complaints received and investigated	78
Number of contagious disease cards posted	77
Number of dead animals disposed of	18
Number of milk producers permits issued	43
Number of hogs slaughtered	112
Number of hogs condemned	1
Number of calves slaughtered	2
Number of calves condemned	0
Number of cattle slaughtered	1
Number of cattle condemned	0
Number of milk dealers licenses issued	58
Number of ice cream licenses issued	39
Number of oleomargarine licenses issued	6

Respectfully submitted,

EBEN B. MOULTON,  
Sanitary Inspector.



## REPORT OF MILK INSPECTOR.

---

The milk supply of our town for the year 1926 has been about the same as regard to sediment and chemical analysis. Producers as a whole have been more careful in handling and the results have been gratifying to the Inspector as well as the consumers. The consumer will be still further protected in the year 1927, as the Board of Health has passed an order that all milk sold in Ipswich after June 1, 1927, must be from tuberculin tested cows or must be pasteurized, thereby removing all disease germs, the result being that all milk will be perfectly safe for children. The health of children is becoming more of a study every year and this move is considered by the State Department of Health as the best way out of it. In the towns of Lincoln, Concord and Weston there has recently been an epidemic of typhoid fever caused by a typhoid carrier milking cows on the farm of one producer from which arose forty-four cases of typhoid fever. Had the output of this dairy been pasteurized it would have saved a large expense and might have saved some lives. I have talked with some of the largest dealers and they agree that pasteurization is a step in the right direction and are willing to install machinery for this purpose. Those who wish to have their herds tested for tuberculousis may have the same done by applying to the Department of Animal Industry at the State House, Boston. There are one or more bills before the Legislature this year in regard to pasteurization and tuberculin test which will sooner or later become a State law.

Respectfully submitted,

EBEN B. MOULTON,

Milk Inspector.



## REPORT OF THE SEALER OF WEIGHTS AND MEASURES.

---

To the Honorable Board of Selectmen,

Gentlemen:

I have the honor to present to you the annual report of the Sealer of Weights and Measures for the year 1926.

	Sealed	Non-Sealed	Condemned
Platform scales over 5000 lbs	5		
Platform scales 100 to 5000 lbs	49		1
Counter scales over 100 lbs	2		
Counter scales under 100 lbs	25		
Spring scales 100 lbs or over	11		4
Computing scales 100 lbs or over	2		
Computing scales under 100 lbs	43		3
Personal weighing scales	5		2
Prescription scales	3		
Avoirdupois weights	243		
Apothecary weights	36		
Liquid measures	82		6
Gasoline measuring pumps	55	3	5
Kerosene pumps	20		
Quantity measures, gasoline and oil pumps	320		
Yard sticks	21		
Spring scales under 100 lbs	30		4

Sealing fees and adjusting charges collected and paid to Town Treasurer \$103.19.

Respectfully submitted,

WILLIAM A. STONE,  
Sealer of Weights and Measures.

## TOWN CLERK'S REPORT.

### Vital Statistics.

#### Births.

The total number of births reported to the Town Clerk and recorded are 177, as follows:

Fathers born in		Mothers born in	
Ipswich	30	Ipswich	27
Mass.	41	Mass.	57
U. S. A.	17	U. S. A.	13
England	2	England	1
Scotland	1	Ireland	1
British Proy.	31	Scotland	1
Russ., Aus. Poland	29	British Prov.	25
Greece	19	Russ., Aus. Poland	31
Italy	3	Greece	20
Sweden	1	Italy	1
Unknown	3		
	177		177
Males	104	Females	73

**Marriages.**

Total number received and recorded 43

Grooms born in		Brides born in	
Ipswich	12	Ipswich	13
Mass	14	Mass.	9
U. S. A.	7	U. S. A.	9
British Prov.	5	British Prov.	6
Rus., Aus. Poland	2	Rus., Aus. Poland	2
Greece	3	Greece	3
		Ireland	1
<hr/>		<hr/>	
43		43	

**Deaths.**

Total number received and recorded 111

Male 57 Females 54

January 11, February 8, March 11, April 11, May 7, June 5, July 8, August 11, September 9, October 12, November 11, December 7.

The following persons were at the time of death over eighty years of age:

		Y.	M.	D.
January 5	James Field	102	0	17
January 15	Nathaniel Conrad	81	2	19
January 29	Nathan Jewett	90	1	20
February 1	Mary M. Underhill	80	9	24
February 16	Leander Godett	81	4	0

March 9	Susan A. Greenlaw	83	1	1
March 18	James A. Lord	80	8	1
March 21	James H. Hull	81	5	7
April 7	Bridget Clancy	97	2	0
May 10	Margaret M. Hill	89	3	12
May 30	Ann J. Orne	84	2	15
June 17	Lorinda Harris	81	6	19
July 21	Mary E. Blake	94	7	9
July 27	Medley I. Parlee	81	1	28
August 13	James Blair	86	0	0
September 3	Charles W. Bamford	84	3	1
October 5	Albert Russell	92	0	0
October 26	Eben L. Thomas	91	2	14
November 13	Isaac W. Mitchell	80	6	3
November 24	Lavinia Harris	88	4	26
December 27	Zannis B. Story	88	9	13
December 29	Abby H. Fowler	86	6	3

The following licenses were granted through this office during the past year:

Billiards and Pool	8
Common Victuallers	34
Second Hand Motors	3
Druggist	1
Junk	4
Innholders	5
Hawkers and Pedlers	5
Coffee Houses	2
Motor Vehicle Junk Licenses	1
Bottling	1
Slaughtering	1
Bowling Alley	1

The Standard Oil Company file notice of intention to continue business at the usual place as in former years.

Respectfully submitted,

EDWARD S. COGSWELL,  
Town Clerk.

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### LIST OF TOWN PROPERTY.

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School Houses	\$247,000 00
Public Buildings	157,500 00
Public Grounds	5,500 00
Town Farm	20,000 00
Cemeteries	5,000 00
Heard Wharf	100 00
Averoff Wharf	3,250 00
Turkey Shore Pasture	1,000 00
Woodland, Linebrook	200 00
Woodland, Common Fields	75 00
Gravel Pit, Washington Street	1,500 00
Fire Apparatus	20,000 00
Highway Department Equipment	8,792 50
Thatch Bank, Great Flats	
Thatch Bank, Third Creek	

In addition to the property enumerated above, there is the shore, beach and other property given to the Town by the Commoners, the value of which is not estimated. The value of the Water Works and Electric Light Plant will be found in the Water and Light report.

## In Memoriam.

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Charles W. Bamford.

*In the days of his youth he offered his life in defence of his Country. In all the after years, as a private citizen and as a public official, he gave the best that was in him to make the Country which he had helped to save a better place to live in.*

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With a keen sense of heavy loss, we, his associates desire to record here our deep sorrow at the death of Charles W. Bamford, late Town Clerk.

Taking office in 1888, he quickly distinguished himself by most efficient performance of the duties of the office, by the untiring zeal of his efforts in behalf of the town, and by his active and intelligent interest in everything pertaining to the welfare of the community.

An alert, progressive, broad-minded citizen of the very finest type, Mr. Bamford was the happy possessor of a kind and genial personality that endeared him to us all. We mourn his loss and treasure his memory.

GEORGE A. SCHOFIELD  
ARTHUR H. WALTON  
FREDERICK S. WITHAM

Committee on Resolutions.



## REPORT OF SUPERINTENDENT OF STREETS.

---

Board of Selectmen,

Gentlemen:

I submit herewith the annual report of the Street Department for the year ending December 31, 1926:

Team 1 worked 2201 hours at \$1.00 per hour	\$2201 00
Truck worked 2111 hours and covered 5736 miles	
Number of gallons gasoline used by truck	1741
Number gallons oil used by truck	61½

### Inventory.

2 horses	\$ 200 00
2 pairs double harnesses	50 00
1 pair street blankets	15 00
1 pair stable blankets	10 00
1 pair storm blankets	7 50
2 two-horse carts	150 00
1 two-horse sled	35 00
1 two-horse street sweeper	250 00
4 road machines	450 00
5 road plows	75 00
11 gravel screens	55 00
2 two-horse shovels	25 00
3 road drags	40 00
1 two-horse stone road roller	40 00
1 steam roller and scarifier	500 00
1 dump truck	3000 00

1 Fordson tractor and snow plow	600 00
1 Fordson snow plow and wheels	300 00
1 iron snow plow	275 00
1 mixer	350 00
1 forge and anvil	35 00
1 gravel loader	400 00
1 tractor scoop shovel	45 00
2 watering carts	100 00
8 snow plows	150 00
1 oil wagon	300 00
1 tar kettle	35 00
1 Ford truck	200 00
Snow fences	100 00
All other tools, etc.	1000 00
	<hr/>
	\$8792 50

Respectfully submitted,

JOSEPH A. HUCKINS,  
Superintendent of Streets.

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## REPORT OF TRUSTEES OF MEMORIAL HALL.

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To the Citizens of Ipswich:

On another page of this report you will find the detailed report of the receipts and expenditures made for the year in connection with Memorial Hall.

The total appropriation made by the town was	\$2038 39
The total expenses were	2036 68
	<hr/>
Unexpended balance	\$1 71

We again point out that the patriotic organizations, which under the law have been granted quarters at the Memorial Hall, instead of accepting those quarters free of rent have again this year donated to the town treasury a very considerable sum towards the expense incurred for the maintenance of the building. The payments made this year were as follows:

W. R. C. rent	\$ 480 00
Legion Post No. 80 rent	480 00
Legion Auxiliary rent	240 00
	<hr/>
	\$1200 00

Deducting this amount from the amount paid by the Town, leaves a net balance of \$836.68 as the cost to the Town for the maintenance of Memorial Hall for the year 1926.

Charles E. Brocklebank, the efficient superintendent of the building, has remained in charge during the past year and his services have been satisfactory to all parties concerned.

The first break in your Board of Trustees since we were first appointed occurred last year when the veteran representative of the G. A. R., Charles W. Bamford, passed away. His services to his country in time of war and to the people of this town in times of peace were of such high character that he stood pretty eminent as a representative citizen. In common with all his fellow citizens, we mourn his loss and we recognize that his being taken away has left a gap which will never be filled. He was a fond and devoted husband and father, a loyal,

patriotic citizen and true friend. The story of his life is an inspiration to the rising generation and his deeds and memory will never die.

At a recent meeting of the Trustees, Mr. Albert N. Nichols was appointed as a representative of the Grand Army to fill the vacancy caused by Mr. Bamford's death.

Respectfully submitted,

ROBERT T. BAMFORD  
ALBERT N. NICHOLS  
JAMES A. MCGINNIS  
WALTER E. HAYWARD  
OSCAR H. EWING  
GEORGE A. SCHOFIELD

Trustees.

Ipswich, Mass., February 1, 1927.

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### INDEPENDENCE DAY CELEBRATION.

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To the Honorable Board of Selectmen:

Your Committee begs to report that it believes all of the stay-at-home residents enjoyed a real old-fashioned 4th of July celebration on the 150th anniversary of the signing of the Declaration of Independence.

In the afternoon a series of Junior sports was put on from 1 to 2 o'clock at the playground on the Linebrook Road, followed by Senior events. Among these was a tug-of-war in which a Greek team, a Polish team, a team from the Firemen, and one from the Eagles took part. A ball game between a Haverhill team and the Town Team completed the afternoon sports.

The Commandery Band and the local Fife and Drum Corps furnished music. The throng of people that filled the bleachers and overflowed onto the field attested the appreciation of the townspeople for the afternoon's entertainment.

In the evening at the Cove on the Green Street property, a series of Junior and Senior water sports was held, and again the townspeople thronged to watch these events.

Glover's Band and the Fife and Drum Corps furnished music in the evening. The last event was a brilliant display of fireworks on the Green Street property, closing a very enjoyable day. Ideal weather played no small part in the day's enjoyment.

The Committee wishes to thank all who assisted in making the day a success either by personal work or loan of apparatus.

The following is a list of bills paid:

American Fireworks Co., fireworks	\$300 00
Commandery Band, music	50 00
Glover's Band, music	55 00
Boys Drum Corps, music	15 00
O'Neil & Cassela, prizes	15 25
Ipswich Town Team, ball game	50 00
C. F. Chapman & Son, prizes	22 40
G. A. Schofield & Son, printing	12 00
Hwalek & Ciolek, supplies	1 00
Victor Wiezbicki, supplies	75
Newman's Department Store, supplies	4 81
Two Five Dollar Gold Prizes	10 00
Ernest Peabody, labor	5 00
Napoleon Lemay, labor	5 00
Stephen Woodman, labor	5 00
Fred F. Chapman, prizes	9 40
M. T. Phelan, supplies	35

N. J. Bolles, supplies	1 60
Joseph A. King, labor	75
Howard Blake & Son, supplies	1 82
<hr/>	
Total	571 14
Unexpended balance of appropriation	28 86

Respectfully submitted,

GEORGE A. SCHOFIELD, Chairman

M. CHARLES ARTHUR, Secretary

Celebration Committee.

Ipswich, Mass., February 1, 1927.



## Auditor's Report.

---

To the Citizens of Ipswich:

I submit herewith the annual reports of the Heard, Treadwell, Thomas H. Lord, George Spiller, Manning School, R. H. Manning, Feoffees of the Grammar School, Burley Education and Brown Funds as compiled by their respective Treasurers. I have found receipts for all bills paid, have examined the various securities comprising these funds and find them to agree with the reports submitted.

FREDERICK S. WITHAM,

Auditor.

## HEARD FUND OF IPSWICH PUBLIC LIBRARY.

### Income:

Balance on hand January 1, 1926	\$ 118 53
Received from investments	637 47
Received from Treadwell Fund	500 00
Received from Town appropriation	600 00
Received from sale of Liberty Bond	1000 00
Received from maturity of bond	200 00
	\$3056 00

### Expenditures:

Salaries	\$ 975 00
Purchase of new securities	820 50
Deposited in North End Savings Bank	379 50
Miscellaneous	695 67
Balance on hand January 1, 1927	185 33
	\$3056 00

### Securities Comprising Heard Fund.

10.41 shares B & M prior pref	\$1103 46
33 shares B & M 1st pfd Class B	3861 00
35 shares B & M pfd	2135 00
10 shares B & M 1st pfd Class A	750 00
1 C B & Q R R 3½% bond	1000 00
3 Chicago, Aurora & Elgin R R bonds	1200 00
1 United Electric Light & Power bond	1000 00
3 Quincy Gas & Electric Heating Co. bonds	3000 00
1 Waterloo, Cedar Falls & Northern R R	350 00
Liberty Bonds	700 00
Deposited in Ipswich Savings Bank	137 87
	\$15237 33

**TREADWELL FUND.**

Income:

Balance on hand January 1, 1926	\$ 80 10
Received from investments	1370 64
Received from sale of Liberty Bond	1000 00
Received from maturity of Bond	200 00
	<hr/>
	\$2650 74

Expenditures:

Salaries	\$ 50 00
Books, periodicals	732 80
Purchase of new securities	820 50
Deposited in North End Savings Bank	379 50
Transferred to Heard Fund	500 00
Balance on hand January 1, 1927	167 94
	<hr/>
	\$2650 74

**Securities Comprising Treadwell Fund.**

6 shares B & M prior pref	\$ 636 00
50 shares B & M 1st pref Class A	3750 00
30 shares Old Colony R R pfd	3660 00
25 shares B & P R R pfd	5125 00
25 shares Maine Central R R pfd	1325 00
25 shares B & A R R	4300 00
25 shares Vt & Mass R R	2675 00

1 American T & T Co 4% bond	1495 00
3 Chicago, Aurora & Elgin Corp bonds	1200 00
1 Quincy Gas & Elec Heating Co bond	1000 00
1 Waterloo, Cedar Falls & Northern R R bond	350 00
1 Missouri Pacific R R bond	335 00
Liberty Bonds	1500 00
Deposited Ipswich Savings Bank	135 81
Deposited Salem Savings Bank	750 00
Deposited North End Savings Bank	1578 32
	<hr/>
	\$29815 13

**THOMAS H. LORD FUND.**

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Receipts:	
Income from investments	\$42 50
	<hr/>
	\$42 50
Securities.	
Liberty Bonds	\$1000 00
Cash on hand January 1, 1927	354 90
	<hr/>
	\$1354 90

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**GEORGE SPILLER FUND.**

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Liberty Bonds	\$1500 00
	<hr/>
	\$1500 00

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**MANNING SCHOOL FUND.**

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Income:	
Cash on hand February 10, 1926	\$ 203 85
Income from investments and rentals	2013 00
	<hr/>
	\$2216 85
Expenditures:	
Taxes, insurance and miscellaneous expenses	\$1503 08
Salary High School Principal	500 00
Cash on hand February 2, 1927	213 77
	<hr/>
	\$2216 85

### Manning School Fund Securities.

15 shares Patterson Bridge Co	\$ 375 00
12 1000 4% Peoria & Eastern 1st mtg bonds	12000 00
1 1000 6% N E Brick Co bond	1000 00
1 New England Brick Co bond	1000 00
3 1000 4½% National R R Mexico bonds	3000 00
1 1000 4% National R R Mexico bond	1000 00
1 500 4% National R R Mexico bond	500 00
1 100 4% National R R Mexico bond	100 00
Invested in Master's house	7000 00
Invested in Colonial Building	18000 00
Deposited Ipswich Savings Bank	1301 00
	<hr/>
	\$45276 00

### R. H. MANNING FUND.

#### Receipts:

Income from investments	\$340 00
Interest Ipswich Savings Bank deposits	361 74
	<hr/>
	\$701 74

#### Securities.

60 shares Patterson Bridge Co	\$1500 00
22 shares Pere Marquette R R common	1848 00
11 shares Pere Marquette R R pfd	869 00
Deposited Ipswich Savings Bank	8474 06
	<hr/>
	\$12691 06



## REPORT OF THE FEOFFEEES OF THE GRAMMAR SCHOOL.

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### Income:

Cash on hand February 10, 1926	\$ 774 48
Received from rents	5325 00
Received from taxes	4740 17
Received from interest on taxes	36 26
Rebates	17 40
Supscptions for care of road	25 68
	<hr/>
	\$10918 99

### Disbursements:

John E. Norman, labor	\$ 325 80
F. S. Mackinney, labor	16 50
George A. Schofield & Son, printing	1 75
J. Adelman, labor	2 50
Postage	7 25
Ralph C. Whipple, salary	1000 00
Marcorelle Bros., expense	52 00
Town of Ipswich, taxes	5536 57
C. F. Chapman, sundries	8 75
Austin L. Lord, labor	35 35
Canney Lumber Co., lumber	362 32
Town of Ipswich, water	12 00
John W. Goodhue Corp, sundries	16 46
George E. Thurston, labor	115 00
William Bizeski, labor	14 30
George E. Farley, treasurer	200 00
Damon & Damon, insurance	192 50
Lathrop Bros, teaming	797 00
Alexander Robertson, painting	3 00

Ernest O. Peabody, labor	35 50
William Burrridge, labor	208 15
Arthur E. Boylan, labor	437 00
Wilfred Wile, labor	558 98
Interest refunds	3 89
	<hr/>
	9942 57
Cash on hand February 2, 1927	976 42
	<hr/>
	\$10918 99

Respectfully submitted,

GEORGE E. FARLEY,  
Treasurer.

Property in their hands as follows:

Little Neck valued at	\$ 5000 00
Deposited Ipswich Savings Bank	17240 94
Deposit Ipswich Savings Bank, Essex School Farm	2330 97
	<hr/>
	\$24571 91

## THE BURLEY EDUCATION FUND.

The Trustees of the Burley Education Fund herewith submit their one hundred and first annual report:

The funds in their hands are as follows:

In Ipswich Savings Bank	830 38
In Ipswich Savings Bank, Caldwell Fund	1376 75
In Salem Savings Bank	2319 04
In Salem Five Cents Savings Bank	793 30
Liberty Bonds, second issue	700 00
Liberty Bonds, fourth issue	1000 00
3 shares B & M prior pref stock	318 00
15 shares B & M common stock	795 00
	\$8132 47

Income:

From Salem Five Cents Savings Bank	\$ 32 91
From Salem Savings Bank	106 32
From Ipswich Savings Bank	49 39
From Ipswich Savings Bank, Caldwell Fund	59 90
From Liberty Bonds	72 25
From B & M stock dividends	8 61
	\$329 38

Expenditures:

Rent of safety deposit box	5 00
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CHARLES M. KELLY  
JOSEPH T. MORTON  
RALPH L. PURINTON  
A. STORY BROWN  
GEORGE W. TOZIER

Trustees.

## BROWN SCHOOL FUND.

The Trustees of the Brown School Fund present the following report for the year 1926:

The Funds are as follows:

Deposited in Ipswich Savings Bank	\$1475 71
Deposited in Salem Five Cents Savings Bank	1225 46
	<hr/>
	\$2701 17

Income since last report:

Dividend from Ipswich Savings Bank	\$ 64 22
Dividend from Salem Five Cents Savings Bank	56 73
	<hr/>
	\$120 95

Expenditures:

E. Warren Dodge, transporting school children of the Candlewood District	\$90 00
	<hr/>
	\$90 00
Income over expense	\$30 95

Respectfully submitted,

A. STORY BROWN  
CHARLES G. BROWN  
BENJAMIN R. HORTON  
Trustees.

**TOWN OF IPSWICH**

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**THIRTY-THIRD**

**ANNUAL REPORT**

**OF THE**

**WATER AND MUNICIPAL LIGHTING**

**COMMISSIONERS**



**FOR THE YEAR 1926**

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IPSWICH  
Geo. A. Schofield and Son  
1927

# OFFICERS OF WATER AND MUNICIPAL LIGHTING COMMISSION

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## COMMISSIONERS

ARTHUR H. WALTON, Chairman	Term Expires 1927
J. E. COLE, JR.	Term Expires 1928
CHARLES A. MALLARD	Term Expires 1929

## CLERK

ARTHUR H. WALTON	Office. Room 5, Town Hall
Office Hours from 9 A.M. to 5 P.M. every week day except Saturday. Telephone 92-R	

## TREASURER

JOS. T. MORTON	Office. Room 2, Town Hall
Manager Electric Light,	Arthur H. Walton
Chief Engineer,	F. W. Fiske
Line Superintendent, Electric Light,	J. Harry Sheppard
Foreman, Water Department,	William P. Gould
Office of Commissioners,	Room 5, Town Hall

Meetings held every Friday, 8 P. M.

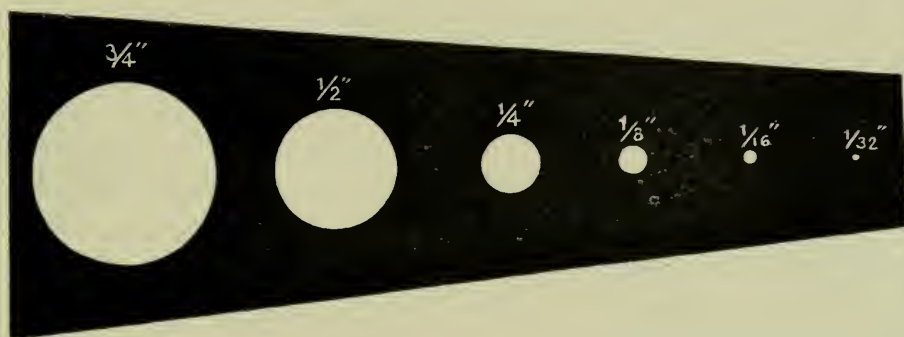


## CAUTION TO WATER TAKERS

Do not blame your meter

If you have a leaky fixture; have it repaired. If not

	gal. per day	per day
$\frac{1}{2}$ " stream consumes	10,800	\$3 40
$\frac{1}{4}$ " stream consumes	8,640	2 60
$\frac{1}{8}$ " stream consumes	3,240	1 10
$\frac{1}{16}$ " stream consumes	1,080	30
$\frac{1}{32}$ " stream consumes	360	11



The above will show you what a small leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

## WATER DEPARTMENT

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### CONSTRUCTION DEPARTMENT

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#### LIST OF BILLS AND AMOUNTS PAID FOR THE YEAR ENDING DECEMBER 31, 1926

##### PIPE LINE

Paid to	Amount
Rensselear Valve Co., supplies	\$196 00
B. & M. R. R., freight	456 03
Pierce Perry Co., supplies	1,892 42
F. E. Wood, teaming	64 40
Wm. P. Gould, labor	184 00
N. LeMay, labor	121 75
Thos. Christopher, labor	17 49
Wm. Costos, labor	35 36
Peter Sotos, labor	114 37
Nick Pantazopoulos, labor	114 37
Antone Antonopolos, labor	113 00
Alex Ossons, labor	10 74
Nick Brown, labor	90 38
Chadwick Boston Lead Co., supplies	259 43
Walworth Mfg. Co., supplies	104 49
Walter Wilki, labor	10 88
John Evrie, labor	8 88

Frank Papsiak, labor	4 50
Andrew Suforski, labor	80 37
F. E. Howe, labor	95 00
John Mrok, labor	19 25
Peter Christopher, labor	46 50
Samuel Aitken, labor	69 13
Frank Caron, labor	71 50
Austin LeBlanc, labor	42 13
Clifford Comeau, labor	2 37
Mike Lukra, labor	53 63
Ben Jedrey, labor	48 01
Clement Arsenault, labor	53 13
Builders Iron Foundry, supplies	300 77
<hr/>	
Total	\$4,680 28

## SERVICE PIPE

National Meter Company, supplies	\$297 65
Pierce Perry Co., supplies	503 93
Chadwick Boston Lead Co., supplies	229 96
F. E. Wood, teaming	33 28
Eddy Valve Co., supplies	432 83
Wm. P. Gould, labor	227 50
F. E. Howe, labor	158 50
Andrew Suforski, labor	20 00
Sumner & Dunbar, supplies	58 20
Frank Caron, labor	47 00
N. LeMay, labor	8 00
Mueller Co., supplies	71 19
F. E. Wood, teaming	20 89
Harry Leno, labor	42 38
Leon Moore, labor	10 38
<hr/>	
Total	\$2,161 69
Land damages	\$4,446.00

## MAINTENANCE

## Repairs Pipe Line

Paid to	Amount
N. J. Bolles, supplies	\$6 30
Wm. P. Gould, labor	219 00
F. E. Howe, labor	156 00
N. LeMay, labor	27 00
G. O. McIntire, labor	39 50
Charles Barton, boat hire	4 50
Mueller Co., supplies	1 68
Canney Lumber Co., supplies	2 64
Ipswich Motor Company, supplies	14 70
Electric Light Dept., rent garage	50 32
F. E. Wood, teaming	19 81
J. H. Sheppard, labor	5 00
Clifford. Comeau, labor	5 00
C. S. Tyler, supplies	9 15
<hr/>	
Total	\$560 60

## Repairs Services

Wm. P. Gould, labor	\$983 50
Joseph A. King, repairs and supplies	10 28
Ipswich Motor Co., supplies and repairs	129 39
C. F. Chapman, supplies	4 60
American Ex. Co.	8 75
Frank E. Howe, labor	392 00
F. E. Wood, teaming	39 62
National Meter Co., supplies	143 18
Geo. Hayes, supplies	2 19
Wm. Bizeski, repairs	19 20
N. LeMay, labor	16 00
L. Rogers, labor	4 00
J. W. Goodhue Corp., supplies	46 74
Pierce Perry Co., supplies	175 52

Frank Caron, labor	9 00
Geo. E. Gilchrist Co., supplies	26 61
R. L. Purinton, supplies	21
F. L. Burke & Son, supplies	3 75
Coilek Hardware Co., supplies	99
Canney Lumber Co., supplies	4 38
N. J. Bolles, supplies	4 68

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Total	\$2,024 59
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### Administration

H. B. McArdle, supplies	\$12 75
C. S. Garrette, supplies	30
Anne Jewett, bookkeeper	520 00
G. A. Schofield & Son, printing	94 50
C. S. Goodhue, P. M.	113 15
N. E. T. & T. Co., telephone	40 51
A. H. Walton, Clerk	950 00
G. H. W. Hayes, bond	40 00
G. A. Barker, insurance	125 00
J. E. Cole, Jr., commissioner	100 00
C. A. Mallard, commissioner	100 00
A. H. Walton, commissioner	100 00
Damon & Damon, insurance	30 45
First Nat. Bank, rent box	5 00
Electric Light Dept., power	4,000 00
G. A. Schofield, insurance	97 30
National Boiler Ins. Co., insurance	23 38
Registry of Motor Vehicles, registration	4 00

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Total	\$6,356 34
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### Station and Grounds

J. W. Goodhue, supplies	\$28 40
Geo. E. Marsh Co., supplies	8 60
J. A. King, repairs	7 40
Electric Bleaching Co., supplies	116 00
Wallace & Tiernan, supplies	81 76

Canney Lumber Co., supplies	20 45
Walworth Mfg. Co., supplies	3 70
John Tupper, supplies	14 00
C. W. Knowlton Rubber Co., supplies	35 95
D. M. Dillon Steam Boiler Works, supplies	180 80
W. S. Darley & Co., supplies	17 50
James Guy, labor	13 75
The Mathieson Alkali Works, supplies	7 35
C. L. Lovell, supplies	85
A. W. Chesterton Co., supplies	12 50
Thomas Appleton, engineering	404 18
Lewis D. Thorpe, engineering	204 00
Geo. B. Brown, supplies	17 00
Austin L. Lord, repairs	70 75
	<hr/>
Total	\$1,244 94

### Note Payment

Notes paid by the Treasurer	\$3,500 00
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### Interest

Interest paid various parties	\$2,605 00
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**RECEIPTS AND DISBURSEMENTS FOR THE YEAR  
ENDING DECEMBER 31, 1926**

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Receipts		Disbursements	
Dr.		Cr.	
Cash on hand,		Pipe Line	\$4,680 28
Jan. 1, 1926	\$5,101 53	Engineering	608 18
Water Rates	19,631 60	Land Damage	4,446 00
Little Neck	1,299 00	Services	2,161 69
Services	214 80	Maintenance	9,578 29
Hydrant Appro.	2,262 00	Notes	3,500 00
Miscel. Receipts	390 37	Interest	2,605 00
	<hr/>	Balance	2,343 36
	\$28,899 30		
Refund on land			
damage	1,023 50		
	<hr/>		<hr/>
	\$29,922 80		\$29,922 80



## SINKING FUND

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Receipts		Investments	
Appropriations	\$45,917 41	Ipswich Sav. Bank	\$169 42
From profits	49,734 74	Ipswich Town Notes	700 00
From profits	295 44	First Nat. Bank	4,503 30
Interest	69,425 13		
	<hr/>		<hr/>
	\$165,372 72		
Bonds retired	160,000 00		
	<hr/>		
	\$5,372 72		\$5,372 72

## SUPERINTENDENT'S REPORT

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Following is the report for the year ending Dec. 31, 1926.

### MAIN PIPES

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 inch	10,963
10 inch	8,830
8 inch	19,236
6 inch	86,234
4 inch	4,924
3 inch	8,028
2 inch	13,646
1 inch	2,070

154,296 feet, or 29 miles, 1,416 feet

### STREET GATES

Total now set	163
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### HYDRANTS

Are in good working order, total number now set

Town	184
Private	16
	<hr/>
Total	200

## SERVICE PIPES

The number of services added during the year are 21, making a total of 1,170. There has been added 335 ft. 6" on the Town and 192, 10" on private property, making a total to Dec. 31, 1926

Services	Town	Private	Total
1170	26,652'	31,897' 9"	58,549' 9"

The services are cast iron, lead, and galvanized iron pipe from  $\frac{3}{4}$ " to 4".

## SYNOPSIS OF PUMPING RECORD

## FOR THE YEAR ENDING DEC. 31, 1926

Total number of hours for year, 2,987 hrs., 15 minutes.

Total gallons pumped for year, 156,784,010 gallons.

Daily average for year, 429,545 gallons.

Largest day's pumping, July 12, 835,425 gallons.

Largest week's pumping, July 5, 4,846,875 gallons.

## METERS

There are in use 1,170, Dec. 31, 1926, from  $\frac{5}{8}$ " to 3".

## COST OF FARLEY AVENUE EXTENSION

1,308 ft. 6 in. cast iron pipe	\$1,199 00
1,400 pounds lead	140 00
2 hydrants	160 00
2 —6 in. tees	24 00
1 —6 in. split tee and gate	50 00
1 gate box	9 00
1 —6 in. plug	4 00
Jute	7 00
Teaming	12 00
Labor	988 43
	<hr/>
	\$2,593 43

\$1.98 per ft.

## COST OF BLAISDELL TERRACE EXTENSION

516 ft. 6 in. cast iron pipe	\$473 00
600 pounds lead	60 00
1 hydrant	80 00
1 —6 in. tee	12 00
1 —6 in. split tee and 1—6 in. gate	50 00
Gate box	9 00
Jute	4 50
Expressing	10 00
Freight	12 00
Labor	288 06

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\$998 56

\$1.93 per ft.

## COST OF HAYWARD EXTENSION

151 ft. 8 in. cast iron pipe	\$293 90
40 ft. 6 in. cast iron pipe	40 00
1 —6 in. gate	25 00
1 —6 in. ell	8 00
1 —8 x 8 x 6 tee	14 00
250 lbs. lead	25 00
Jute	1 50
1 —8 in. plug	4 50
Freight	21 90
Labor	98 00

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\$531 80

\$2.78 per ft.



1926

## WATER DEPARTMENT

JOSEPH T. MORTON, Treasurer

Dr.		Cr.	
To amounts received:		By paid:	
Meters	\$19,631 60	Orders	\$21,474 44
Little Neck	1,299 00	Notes	3,500 00
*Miscellaneous	1,413 87	Interest	2,605 00
Construction	214 80		
			<hr/>
			\$27,579 44
	\$22,559 27	Balance Dec. 31,	
Hydrant Appro.	2,262 00	1926	2,343 36
			<hr/>
	\$24,821 27		
Balance Dec. 31, 1925	5,101 53		
	<hr/>		
	\$29,922 80		\$29,922 80

\*Refund on land \$1,023.50.

The Treasurer has the following bills for collection:

Meters	\$2,154 83	
Little Neck	489 00	
Miscellaneous	139 54	
Construction	170 08	
	<hr/>	\$2,953 45
Commitment December 31, 1926		4,410 84
		<hr/>
		\$7,364 29

WATER NOTES

Owned by	Amount	Rate	Date of issue	No. Notes	Matures
Cemetery Trust Funds	\$7,000	4	Oct. 1, 1910	14	1927-40
F. S. Moseley & Co.	11,000	4¼	Aug. 15, 1922	11	1927-37 inc.
First Nat. Bank, Boston	13,000	4¼	June 15, 1924	13	1927-34 inc.

# ELECTRIC LIGHT DEPARTMENT

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## CONSTRUCTION EXPENSES

The following bills have been paid for construction during the year 1926:

Paid to	Amount
J. H. Sheppard, labor	\$226 90
F. C. Manthorn, labor	233 92
Gordon Player, labor	208 82
N. LeMay, labor	146 50
C. A. Mallard, supplies	174 40
Condit Electrical Mfg. Corp., supplies	18 52
Westinghouse Elec. Mfg. Co., supplies	32 86
General Electric Co., supplies	1,070 98
Graybar Electric Co., supplies	661 50
F. E. Wood, teaming	59 83
L. Rogers, labor	81 50
Andrew Suforski, labor	40 00
Merrill Dukeshire, labor	46 00
Sangamo Elec. Co., supplies	1,024 52
Wetmore Savage Co., supplies	1,046 38
B. & M. R. R., freight	111 00
J. Brinton Bailey, supplies	1,861 96
Lawrence Machine Co., supplies	261 00
Marshall & Mouton Ex. Co., express	1 50
Total	<hr/> \$7,308 09

## CONSTRUCTION DEPARTMENT

Dr.		Cr.	
To balance 1925	\$6,586 32	By bills paid	\$7,308 09
Transfer from		By balance	8,278 23
operating acct.	9,000 00		<hr/>
	<hr/>		
	\$15,586 32		\$15,586 32

## COST OF CONSTRUCTION

Cost of Real Estate	\$8,117 19
Cost of Steam Plant	16,431 18
Cost of poles, overhead lines, meters and transformers	121,216 92
Cost of Electric Plant	11,763 61
Cost of Sub-station	8,318 57
Cost of Transportation equipment	3,000 00
	<hr/>
	\$168,847 47
Note issue	\$97,000 00
Depreciation and other transfers	35,307 29
Transferred from income	36,540 18
	<hr/>
	\$168,847 47

## DEPRECIATION FUND

Balance 1925	\$7,201 00
Transferred from operating account	5,333 96
	<hr/>
	\$12,534 96

## NOTE INDEBTEDNESS

To notes outstanding	By notes paid	\$5,850 00
Jan. 1, 1926	\$39,150 00	By balance
		33,300 00
		<hr/>
		\$39,150 00

## MANAGER'S REPORT

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To the Water and Light Commission:

Gentlemen:

I submit the following report for the receipts and expenditures for the Lighting Plant for the year 1926.

### MAINTENANCE

Paid to	Amount
F. K. Fiske, labor	\$1,937 15
Geo. E. Brown, labor	1,765 50
J. A. McLean, labor	1,817 00
Geo. L. Fall, labor	1,671 97
Wm. P. Edgerly, labor	1,590 13
R. B. Pickard, labor	1,476 00
F. C. Rust, labor	1,485 00
Geo. F. Poore, labor	1,395 00
Total	\$13,137 75

### FUEL

Geo. W. Pickering Coal Co., coal	\$14,241 31
Truman Wile, teaming	2,975 57
Total	\$17,216 88

## MISCELLANEOUS

J. H. Sheppard, labor	\$1,482 50
F. C. Manthorn, labor	1,268 08
G. D. Player, labor	1,289 18
General Elec. Co., supplies	92 85
Ray Engineering Co., supplies	10 04
Ipswich Mills, supplies	14 56
A. G. Osborne, oil and waste	1,110 20
Manzur & Damon, supplies	1 47
N. LeMay, labor	1,012 75
Wetmore Savage Co., supplies	128 35
Howard Blake & Son, supplies	34 11
Westinghouse Electric Co., supplies	42 13
American Ex. Co., express	21 19
C. F. Chapman, supplies	67 45
Lathrop Bros., coal	91 36
Mayer & Porter, supplies	121 24
C. E. Goodhue, envelopes	340 20
N. E. T. & T. Co., telephone	108 94
J. A. King, repairs	13 50
F. E. Wood, teaming	144 38
J. W. Goodhue, supplies	19 17
Ipswich Motor Co., supplies	51 01
Anne Jewett, bookkeeper	540 00
G. A. Schofield & Son, printing	117 70
R. V. Pettingell Elec. Co., supplies	169 35
Blaisdells Ex. Co., express	20 80
Wetmore Savage Co., supplies	192 61
B. B. Ward, repairs	1 50
C. L. Lovell, supplies	109 21
J. T. Hood, repairs	4 30
A. H. Walton, manager	950 00
Fred R. Hull, printing	2 50
Jenkins Bros., supplies	8 24
James L. Wile, express	38 30
C. A. Mallard, supplies	736 40
Dyer & Clark Co., supplies	12 60



J. J. Merrill, supplies	78 04
G. A. Schofield, insurance	486 44
The White Co., repairs on truck	356 50
Canney Lumber Co., lumber	6 94
Ciolek Hardware Co., supplies	2 08
Newburyport Gas & Elec. Co., energy	600 00
Pettingell Andrews Co., supplies	714 48
Graybar Elec. Co., supplies	924 71
B. & M. R. R., freight	653 21
G. A. Barker, insurance	125 00
Ames Iron Works, supplies	60 20
Jenkins Bros., supplies	7 69
Vacuum Oil Co., supplies	3 56
The Garlock Packing Co., supplies	16 21
J. Brinton Bailey, supplies	1,146 20
Geo. Hayes, supplies	1 85
John F. Rogers, supplies	3 45
C. S. Garrette, supplies	2 00
Postal Tel. Cable Co., rental	21 00
J. E. Cole, Jr., commissioner	100 00
C. A. Mallard, commissioner	100 00
A. H. Walton, commissioner	100 00
Damon & Damon, insurance	458 40
Geo. E. Marsh Co., supplies	15 20
Marshall & Moulton-Smith Ex. Co., express	7 35
Geo. H. Wahn Co., supplies	162 03
Mun Lighting Asso., dues	10 00
R. F. Pickels & Co., supplies	12 24
Pauline Blunda, rental	25 00
Samuel Aitken, labor	18 00
Frank Caron, labor	86 00
Andrew Sufroski, labor	18 00
Lawrence Peatfield, labor	165 00
Charles N. Smart, supplies	6 00
Dustbane Mfg. Co., supplies	1 80
Haverhill Elec. Co., supplies	13 20
Geo. H. Buckminster, supplies	24 53

Standard Oil Co., supplies	25 65
H. B. McArdle, supplies	15 75
Harry Leno, labor	218 00
Western Union Tel. Co., rental	4 00
Noxon Chemical Co., supplies	9 00
Hiller & Co., supplies	2 00
Mosher Bros., supplies	76 15
S. C. Gordon, supplies	15 00
Wm. Bizeski, repairs	1 00
Dr. F. W. Collins, services	20 00
Registry of Motor Vehicles, registration	2 00
Albert N. Gooch, supplies	3 36
Albert Russell & Sons, supplies	2 25
L. Rogers, labor	24 00
Total	<hr/> \$17,318 64

## NOTE PAYMENT

Notes paid by Treasurer	\$5,850 00
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## INTEREST

Interest paid various parties	\$1,591 50
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## JOBGING DEPARTMENT

R. V. Pettingell Elec. Supply Co., supplies	\$179 09
Wagner Electric Co., supplies	53 23
Graybar Elec. Co., supplies	2 55
	<hr/>
Total	\$234 87

Dr.

Cr.

To bal. profits		By bills paid	\$234 87
Jan. 1, 1926	\$3,809 43	Bills due Jan. 1, 1926	121 16
To material	298 30	By balance	3,835 94
To bills due	84 24		<hr/>
	<hr/>		
	\$4,191 97		\$4,191 97

## MAINTENANCE

Dr.		Cr.	
To bal. Jan. 1, 1926	\$48,061 91	By bills paid	\$47,673 27
Less depreciation		Notes paid	5,850 00
for 1924-25	7,201 00	Interest paid	1,591 50
	<hr/>	Less old bills due	8,008 04
	\$40,860 91	Coal on hand	565 12
To sale current	52,319 09	By depreciation	5,333 96
To power	4,000 00	Balance	51,925 33
To miscel. receipts	1,156 48		<hr/>
To bills due	270 20		
Coal on hand	1,827 50		
Rec'd St. lights	11,172 00		
Amt. due current	9,341 04		
	<hr/>		
	\$120,947 22		\$120,947 22

ELECTRIC LIGHT LOAN

Held by	Amt.	Rate	Date of issue	No. notes	Matures
Malden Savings Bank	\$2,000	4	Oct. 1,	2	1927-28
State of Mass.	3,000	4	May 1,	3	1927-29
Cemetery Trust Funds	2,000	4	June 15,	2	1932-33
No. Ave. Savings Bank	2,000	4	June 30,	2	1934-35
Malden Savings Bank	2,000	4	June 15,	2	1936-37
Ipswich Savings Bank	2,000	4	Dec. 30,	8	1927-34
G. A. Schofield	800	4	June 30	1	\$100 each year
Ipswich Savings Bank	2,500	5	July 1,	5	1927-31
E. E. Currier	1,000	4¾	Dec. 4,	1	1927
First Nat. Bank	16,000	4¼	June 5,	16	1927-34
	<hr/>				
	\$33,300				

1926

**ELECTRIC LIGHT DEPARTMENT****Joseph T. Morton, Treasurer**

DR.		CR.	
To amounts received:		By paid	
Commercial Light	\$39,614 17	Orders	\$55,216 23
Town Buildings	1,179 93	Notes	5,850 00
Jobbing	3 65	Interest	1,591 50
Power	15,132 74		
Prepayments	392 25		\$62,657 73
Miscellaneous	1,451 13	Depreciation Fund	12,534 93
	<u>\$57,773 87</u>		
Street Lighting			
Appropriation	11,172 00		
	<u>\$68,945 87</u>		
Bal. Dec. 31, 1925	17,416 94	Bal. Dec. 31, 1926	11,170 12
	<u>\$86,362 81</u>		<u>\$86,362 81</u>

The Treasurer has the following bills for collection:

Commercial Light	\$1,715 37	
Town Buildings	48 84	
Power	377 28	
Miscellaneous	354 44	
		<u>\$2,495 93</u>
Commitment		7,199 55
		<u>\$9,695 48</u>



**MANAGER'S REPORT**

I would recommend the Town appropriate for street lights for the ensuing year, \$10,990.

The following table will show the number of meters installed and the increased amount of current sold.

Year	No. of meters	Sale of current
1924	1162	\$55,198 20
1925	1285	60,691 97
1926	1390	63,491 09

## Output at Station and distribution of same

Total K W generated	859,540
Total K W bought	20,600
	<hr/>
	880,140
Total K W accounted for commercial light	383,528
Total K W accounted for power	209,251
Total K W accounted for street lights	115,760
Total K W accounted for auxiliary lights	8,410
	<hr/>
Total accounted for	716,949
Total unaccounted for	163,191
	<hr/>
Total generated and bought	880,140
Loss 18½ %	

I would recommend a reduction in all rates effective Jan. 1, 1927.

ARTHUR H. WALTON,

Manager.

**COMMISSIONERS REPORT**

To the Citizens of Ipswich:

The Municipal Water and Light Commissioners submit their annual report for the year ending Dec. 31, 1926.

**WATER DEPARTMENT**

The expenditures for the year 1927 are estimated as follows:

For interest	\$1,257 50
For general expenses	11,000 00
For note payment	3,500 00
For hydrant service	2,208 00
	<hr/>
	\$17,957 50

We would recommend the amount for hydrant service be raised and appropriated from the tax levy, the balance to be taken from the earnings of the Department.

The remaining \$30,000 bonded debt of the Water Department having been retired Jan. 1, 1927, some disposition should be made of the balance in the Sinking Fund amounting to \$5,372.72 as of Jan. 1, 1927. We would recommend this balance now in the Sinking Fund be transferred to the Water Department for general purposes.

We would report that progress is being made on Bull Brook development, part of the land has been bought, the brush and wood is being cleared away to enable us to start excavating as soon as the weather permits.

**ELECTRIC LIGHT COMMISSIONERS REPORT**

The usual recommendation for the Street Lighting appropriation will be found in the Manager's Report.

We recommend that the Electric Light Commission be authorized to use any unexpended balance remaining in the Operating account.

Your commission will endeavor in this report to give to the citizens of the town the condition of the electric plant owned and operated by them since 1904, and a summary of the growth of the plant up to the present time. The plant was established in 1904 for the purpose of lighting the streets and homes and a small dynamo was installed to be run a part of each night. The result was so successful that in the following year another small dynamo was added. From then until the year 1911 these two dynamos furnished the current when the demand for power in the daytime was so great and so many of the people were using electricity for lighting, another generator of 200 K. W. capacity was installed and service was rendered 24 hours of the day. This was the last addition to the generating plant up to the present time or 15 years ago. The following table will show the increase in the amount of K. W. hours delivered to the switch board, the number of meters installed, and the amount of revenue received from the sale of light and power for each year.

Year	K. W. Hours Delivered	Revenue	Meters in Serv.
1904	not metered	\$3,605 53	69
1905	not metered	7,076 77	105
1906	not metered	8,330 68	131
1907	not metered	7,462 43	170
1908	not metered	9,010 34	195
1909	not metered	9,178 74	218
1910	not metered	10,594 48	269
1911	not metered	12,159 42	323
1912	not metered	14,557 45	362
1913	not metered	16,131 80	435
1914	not metered	17,380 33	477
1915	not metered	19,559 41	521
1916	not metered	19,497 04	591
1917	not metered	21,975 77	652
1918	not metered	23,859 75	648
1919	not metered	29,238 74	700
1920	not metered	34,201 04	772
1921	494,830	35,938 17	892
1922	579,070	41,246 53	984
1923	618,360	45,829 97	1,084
1924	694,350	55,198 20	1,162
1925	768,339	60,691 97	1,285
1926	880,140	63,491 09	1,390

In the year 1911 the total capacity of our generating plant was 200 K. W. for the large generator and 90 K. W. in each of the small dynamos and as there have been no additions since then it is the same now. By running the large generator and one or the small machines in conjunction with it we were able during the last Xmas season of 1926 to generate approximately 350 K. W., which meant, however, that the large generator was running at an overload of 50% or half as much again as it was built for. This amount 350 K. W. was the most that we could possibly get out of our equipment as it stands, and that required the services of an extra engineer during that period, and increasing the speed of the large machine to get that. Once again referring you to the preceding table and calling your attention to the growth the last few years we feel sure that you will realize that before another fall season is here, with the increase that will surely come as it has in the past, we cannot by any chance meet the requirements with our present plant. Furthermore by a recent survey made by us we find that the total connected load amounts to not less than 900 K. W., meaning that if all the lights and motors that are connected to our system were operated at one time 900 K. W. would be needed. This of course is possible, but not probable, but requires some thought. In addition to our generating plant we have a connection by means of a sub station with the Newburyport lines of 300 K. W. capacity which was installed for emergency purposes two years ago. The type of our generating equipment is such however that it is not practicable to use the two together.

### **Outside of Distribution Plant**

We now come to our outside plant or the distribution system. The main wires or feeders from the generating plant to the town were installed in 1909 and have not been enlarged since that time. Referring once more to the table showing the growth of the plant from 1909 to the present we must all realize that these feed wires have become too small under the load that we now have. Our survey has shown us that under



full load conditions we are losing 10%, or to put it another way for every 100 volts put on the wires at the generating station by the time it arrives at the point of distribution at the head of Manning Street, a distance of two miles, we have only 90 volts. This loss is pure waste for which no one receives any benefit. This is true in a lesser degree over the rest of the distribution system. Many of the poles in use at present were the poles originally installed in 1904, and each year as many as possible of these old poles must be replaced. The survey also shows that in a great many instances some of the branch lines have the original transformers connected and these have been loaded until at present they are carrying two or three times their rated capacity. All of these distribution troubles with their attendant losses in voltage mean that the consumers in these cases are not receiving the proper service that they have a right to expect to receive. Your commission are taking the proper steps to correct these troubles, but it must be expected that it will take some time and considerable money, the estimated cost of enlarging the feeders alone from the generating plant is \$15,000.

We now come to the cost of electricity to the consumer. During the past year some of our large power customers have asked for a reduction in rate. The commission cannot in fairness to the rest of the people give a cheap rate to power users and then charge more for the street lights or private house lighting. It has always been the policy of municipal plants to apportion the rates as equally as possible in fairness to all and we are still working under that policy. At the first of each year the business done the previous year is tabulated and if a reduction is possible after the various charges are provided for, such reductions are made. It will be readily seen that an increase or decrease in the price cannot be made except at the close of the year's business, as there is not near as much electricity sold in the summer months as during the fall and winter and the total governs the price. Effective January 1, 1927, the following rates were in use, a general reduction to all classes of users from the previous year.



### House Lighting

11 cents per K. W. hour with a reduction of 10% if bill is paid on or before the 20th of the month. Minimum charge 50 cents per month adjustable once each year.

### Household Power Rate

To include heating, cooking, battery charging, etc. No motor above 1 H. P. or any motor used commercially. .04 cents per K. W. hour, no discount. Minimum charge, \$2.00 per month.

### Commercial Power

- 6 cents per K. W. hour for first 50 K. W.
- 5 cents per K. W. hour for next 100 K. W.
- 4½ cents per K. W. hours for next 300 K. W.
- 4 cents per K. W. hour for next 500 K. W.
- 3½ cents per K. W. hour for all over

Minimum charge \$2.00 per month for 2 H. P. or less, and \$1.00 for each additional H. P. per month, no discount. The electricity cost to generate last year was .033 cents delivered to the switchboard, and the distribution costs were nearly twice as great. The rates are compiled by the total of the two above costs plus the overhead as against the total amount sold.

To summarize, the outside distribution plant must be enlarged, and, in some cases, rebuilt as soon as possible, and we have taken the necessary steps to do this.

The capacity of the generating plant must be enlarged or current must be purchased so that we will be able to furnish the electricity the coming year that we will be called on to furnish.

We are not able at this time, but will at the annual meeting submit for your consideration, figures on the cost of enlarging our present generating station, and the cost of purchasing electricity, a comparison of the costs of generating

with the new equipment against the cost of purchasing, and our recommendations regarding same with the idea in mind that we believe that we have been elected to this office for the purpose of supplying electricity to the citizens of the town at the lowest possible cost and with the best possible service.

ARTHUR H. WALTON,  
CHARLES A. MALLARD,  
JAMES E. COLE, Jr.,

Water and Light Commissioners.

January 20, 1927.

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### AUDITOR'S STATEMENT

This is to certify that I have examined the books of the Water and Electric Light Department and of the Treasurer of the Sinking Fund and find them correct.

FREDERICK S. WITHAM,

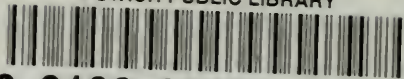
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Ipswich, January 19, 1927.



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